

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

England & Wales · Charity number 1073816

## Details

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**Other names** EATON VALE ACTIVITY CENTRE LIMITED, EVAC

**Status** Registered

**Legal form** Charitable company

**Company number** [03659373](#)

**Registered** 1999-02-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Church Lane  
Eaton  
Norwich  
Norfolk  
NR4 6NN

**Phone** 01603501228

**Email** [office@eatonvale.co.uk](mailto:office@eatonvale.co.uk)

**Website** [www.eatonvale.co.uk](http://www.eatonvale.co.uk)

## Activities

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**Objects:** THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE:FOR THE BENEFIT OF CHILDREN AND YOUNG PEOPLE BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR THEIR RECREATION AND OTHER LEISURE TIME OCCUPATION SO AS TO ASSIST THEM TO GROW TO FULL MATURITY AS INDIVIDUALS AND AS MEMBERS OF SOCIETY AND SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED AND IN SO DOING:(A) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF AN OUTDOOR ACTIVITY CENTRE IN EATON VALE TO BE KNOWN AS THE EATON VALE SCOUT AND GUIDE ACTIVITY CENTRE FOR THE BENEFIT OF YOUTH ORGANISATIONS (WHICH TERM SHALL INCLUDE THE GUIDE ASSOCIATION, THE SCOUT ASSOCIATION, AND SUBJECT TO THEM NOT BEING INCONSISTENT WITH THE PRINCIPLES OF SCOUTING AND GUIDING, SCHOOLS AND EVERY OTHER TYPE OF ORGANISATION OR BODY EITHER LOCAL, REGIONAL OR NATIONAL WHOSE AIM IS TO PROMOTE THE THE DEVELOPMENT AND NURTURE THE POTENTIAL OF YOUNG PEOPLE) AND WHICH WILL: (1) ENCOURAGE YOUNG PEOPLE TO BECOME ACTIVELY INVOLVED IN SPORTING, LEISURE AND CULTURAL ACTIVITIES AND ADDRESS THEIR PHYSICAL, EMOTIONAL AND SPIRITUAL DEVELOPMENT TO ENABLE THEM TO ACHIEVE THEIR FULL POTENTIAL; (11) TO OPEN ALL YEAR ROUND AND PROVIDE BOTH CAMPING FACILITIES AND INDOOR FACILITIES OF A HOSTEL NATURE; (111) ENABLE AND ENCOURAGE THE ABLE BODIED, PHYSICALLY DISABLED AND THOSE WITH LEARNING DIFFICULTIES TO PARTICIPATE AS EQUAL PARTNERS IN SPORTING. LEISURE AND CULTURAL ACTIVITIES; (1V) INCLUDE FACILITIES TO ENABLE VOLUNTARY ORGANISATIONS TO SHARE TRAINING EXPERIENCE AND POOL TRAINING EQUIPMENT AND RESOURCES AND PROVIDE A CENTRE FOR TRAINING ADULTS WHO WORK WITH YOUNG PEOPLE;(B) TO MAINTAIN, MANAGE AND PROMOTE THE CENTRE AND ITS FACILITIES WHETHER ALONE OR IN CONJUNCTION WITH OTHERS FOR THE BENEFIT OF YOUTH ORGANISATIONS FOR ACTIVITIES NOT INCONSISTENT WITH THE PRINCIPLES OF SCOUTING AND GUIDING; (C) TO INITIATE, SUPPORT AND ENCOURAGE PROJECTS AND ACTIVITIES IN FURTHERANCE OF THE SCOUTING AND GUIDING PRINCIPLES OF CO-OPERATION, TEAM WORK AND CONCERN FOR THE INDIVIDUAL.

**Activities:** The Charity's activities are in line with those of the Scout and Guide Associations. It aims to provide facilities for the leisure time occupation of children and young people which will assist them to grow to full maturity as individuals and as members of society and so that their conditions of life may be improved in so doing.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** EATON VALE
- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£664,244	£597,889	£1,033,384	22
2023-12-31	£775,710	£559,393	£1,173,007	21
2022-12-31	£513,426	£482,260	£956,690	15
2021-12-31	£622,045	£723,501	£925,524	20
2020-12-31	£658,954	£447,444	£1,026,981	8

## Trustees

Name	Role	Appointed
ADRIAN LUPSON		2023-04-25
David Waters		2023-09-01
Helena Watson		2025-09-18
Jayne Little		2022-10-19
Karen Goldsworthy		2025-09-18
MATTHEW BURRELL		2023-09-13
Paul Stewart		2025-12-03
Phil Wright		2021-11-11
Shirley Sinclair		2025-02-01
Yvonne Kemp		2023-10-04

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

England & Wales - Charity number 1073816

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# Accounts

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Charity registration number 1073816 (England and Wales)

Company registration number 03659373

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D Human	(Resigned 31 January 2025)
	Mr D I Callaghan	(Appointed 26 April 2024)
	Mrs J C Little	
	Mr P Wright	
	Mr A Lupson	
	Mrs C R Gatehouse	(Resigned 1 February 2025)
	Mrs C Chapman	(Resigned 1 February 2025)
	Mr D Waters	
	Mr M Burrell	
	Mrs Y Kemp	
	Mrs F Hunter	
	Mrs S A Sinclair	(Appointed 1 February 2025)

**Charity number** 1073816

**Company number** 03659373

**Principal address** Eaton Vale Scout & Guide Activity Centre  
Church Lane  
Eaton  
Norwich  
Norfolk  
England  
NR4 6NN

**Independent examiner** Sotos Christophi FCCA  
Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and Mission

The charity's objective is to operate a self-supporting primarily Outdoor Activity Centre that has Values that are in line with those of the Scout and Guide associations.

Our Mission has been agreed: -

**To provide high quality challenging opportunities that build positive memories which support young people's personal growth and development.**

This will help them to grow to full maturity with greater confidence as individuals and as members of society, in the belief this will allow them to contribute more and find greater personal fulfilment.

### FINANCIAL REVIEW

#### Trading Position

Although this is a financial review, it good to be able to report that we had a safe year with no significant or reportable incidents. Providing a safe and secure environment is core to every decision we take and safeguarding our guests and team is critical to all our financial decisions.

2024 was our 25<sup>th</sup> Anniversary year and it is pleasing to report that income from activities continued to grow after two good years that had seen a boost after Covid and the Fire, this gives us confidence that we continue to offer good value, with facilities and activities that suit a wide range of ages and groups, with many groups booking repeat visits.

Income from Charitable Activities grew to £601,389 from £530,114 in 2023 and we saw growth in all key areas.

We made good use of the 2023 kitchen improvements in Icen House, having created the ability to offer a split of the accommodation in two, we had strong bookings for the peak months and in the future this should give us more opportunity to attract groups off peak and for one night sleepovers. We continued the conversion from tents to Chalets in the Alpine Village, these offer a better experience and are proving popular.

We also marked our 25<sup>th</sup> year by making a number of further improvements to the quality of the activities with upgrades to the Go Karting Track and to the Archery.

A surplus of £66,355 was a solid result although this did include £28,865 of rebate on Business Rates that will not repeat in future years.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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### **Reserves policy**

The Trustees maintained the Policy set a year before to retain free reserves equivalent to the average of three months turnover. The aim is to protect the charity from uncertain events that could impact on Eaton Vale's ability to keep trading. The current estimate for this figure is £42,000, and this was comfortably achieved.

### **Bookings to Accounting Systems Reconciliation**

During the preparation of the Accounts for 2024 we found that some Bookings for the 2023 Year had been recorded twice due to our Cinolla and Xero systems not matching some Bookings with the Actual Event, this had no material effect on the actual Cash receipts but we have taken the opportunity to restate the 2023 Year End Accounts with corrected income data and we have worked on the interface between the systems to ensure the pre event Booking deposit ties in with the actual event and final payment.

### **Debt Management**

This was well managed during the year. Our process of taking deposits and then the Balance just before the event, for almost all users, means we have a low risk of defaults, and is working well. At the year-end we have only a few normal invoices for end of year events to carry forward, so have no debts over 90 days.

### **Plans for future periods**

#### **Outlook for 2025**

The outlook is similar to the way we started 2024, we try to keep our Prices as affordable as possible to make us accessible to the widest possible user base, but we have some more significant increases in employment costs due to the change in adult threshold to the NLW/NMW being lowered and making National Insurance payments is now required for many of our seasonal team.

We cannot easily adjust prices as we commit our Pricing Plan almost 9 months ahead, whilst this reduces our flexibility to adapt pricing quickly, it does give our users certainty if they book/rebook early, and many do. It also allows us to plan better and use the Centre efficiently. The success of 2025 will rely on us getting effective Group sizes to fully occupy our accommodation and ensuring we have the team ready to support lots of Activity bookings. We have strong bookings for the early part of the year and hope our investments will pull in new users later in the year.

Our next big challenge, which may take years, is to add a significant new activity resource, that offers broader challenges with more excitement, development and learning opportunity and gives us greater capacity, but to achieve this we will almost certainly need some outside funding or donations.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was incorporated on 29 October 1998 and registered as a charity on 3 February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### Structure and Management

The structure of a Trustee Board setting overall policy and oversight remains in place. It is at full strength from March 2024. The position of Independent Chair, who is also fulfilling the role of Line Manager to the Centre Manager, has been re-established, which should ensure effective communication and guidance for the management Team.

#### Induction and training of new trustees

New trustees are provided with copies of:

\* The Memorandum and Articles of Association

\* The latest accounts of the charity, and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee".

In addition trustees are encouraged to read Charity Commission and other newsletters, and to attend courses designed to keep them abreast of their duties and responsibilities.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs M Tancock	(Appointed 7 March 2024) (Resigned 7 June 2024)
Mr D I Callaghan	(Appointed 26 April 2024)
Mr D Human	* County Commissioner Norfolk Scouts (Resigned 31 January 2025)
Mrs W Human	(Resigned 26 March 2024)
Mrs J C Little	
Mr P Wright	
Mr A Lupson	
Mr C R Gatehouse	(Resigned 1 February 2025)
Mrs C Chapman	(Resigned 1 February 2025)
Mr D Waters	* Independent Chair
Mr M Burrell	
Mrs Y Kemp	* Joint role as County Commissioner Girlguiding Norfolk
Mrs F Hunter	* Joint role as County Commissioner Girlguiding Norfolk
Mrs S A Sinclair	* County Lead Volunteer Norfolk Scouts (Appointed 1 February 2025)

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### Recruitment and appointment of new trustees

The Executive of Norfolk Scout Association and the Executive of the Norfolk County Guide Association, herein after called Girlguiding Norfolk, each appoint up to four trustees to manage the business of the charity. The Guide County Commissioner and the Scout County Commissioner are ex-officio trustees in addition to these 8 trustees. (The number of trustees may be varied by unanimous resolution of the members but must always consist of an equal number of Scout and Guide trustees). The Trustees at the November 29<sup>th</sup>, 2023, meeting, confirmed unanimously that going forward ideally in addition to the 4+1 representation from the 2 partners, we would have an Independent Chair plus 1 other should the need/benefit arise e.g. with Financial or Marketing skills.

### Organisational structure

The trustees have delegated the day-to-day running of the Activity Centre to a Centre Manager, who is assisted by a Deputy Centre Manager, four other 'senior permanent' team members, a seasonal team of instructors and by number volunteer specialist instructors who work as and when required. The Centre Manager is Susan Newton.

### Environment

Last year was our first comment on our environmental impact, it is work in progress. We are all about being outside and using low impact resources to deliver great activities. We work with the Rivers Authority to ensure we support their work on the river Yare. We manage our woodland carefully to minimise impact and recycle or repurpose materials and waste. Our Grounds maintenance uses no pesticides and natural control. In choosing Energy supplier, sustainable energy generation was a selection factor, and we have maintained our use of solar energy capture.

### Community

Our 25<sup>th</sup> Anniversary allowed us to hold an open evening to non-users, the local community and others interested in what we do. We had a lot of good feedback and were able to show what we do. We continue our association with Dandelion who operate an outdoor nursery and our continuing involvement with Finnbars Force a local charity produced an outstanding open day and record receipts of over £10,000 for the Charity. It was fantastic that so many of the specialist instructors who volunteer with us gave up a day to not only support the charity but also to give so many families a very special day out.

### Related Parties

Eaton Vale Scout & Guide Activity Centre Limited was established as a joint enterprise between the Norfolk Scout Association and Girlguiding Norfolk and are connected by virtue of trustee appointments.

The trustees' report was approved by the Board of Trustees.

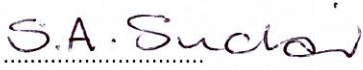
  
.....  
Mr D Waters  
Chair

Date: 10/6/2025

  
.....  
Mrs Y Kemp

Girlguiding Norfolk

Date: 03/06/2025

  
.....  
Mrs S A Sinclair  
Norfolk Scouts

Date: 29/5/25

Mrs S A Sinclair was appointed to the Board on 1st February 2025 and has the title County Lead Volunteer, this title replaces the previous Title of County Commissioner, for Norfolk Scouts that had been held by David Human until his retirement from the role 31st January 2025.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Eaton Vale Scout & Guide Activity Centre Limited (the charity) for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



#### Sotos Christophi FCCA

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 20/06/2025

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	3	-	-	-	10,000	-	10,000
Charitable activities	4	601,389	-	601,389	530,114	-	530,114
Other trading activities	5	22,731	-	22,731	18,933	-	18,933
Investments	6	11,259	-	11,259	10,685	-	10,685
Other income	7	28,865	-	28,865	-	-	-
<b>Total income</b>		<u>664,244</u>	<u>-</u>	<u>664,244</u>	<u>569,732</u>	<u>-</u>	<u>569,732</u>
<b>Expenditure on:</b>							
Raising funds	8	10,491	-	10,491	6,541	-	6,541
Charitable activities	9	567,861	19,537	587,398	517,198	35,654	552,852
<b>Total expenditure</b>		<u>578,352</u>	<u>19,537</u>	<u>597,889</u>	<u>523,739</u>	<u>35,654</u>	<u>559,393</u>
<b>Net income/(expenditure)</b>		85,892	(19,537)	66,355	45,993	(35,654)	10,339
Transfers between funds		-	-	-	(7,841)	7,841	-
<b>Net movement in funds</b>	10	85,892	(19,537)	66,355	38,152	(27,813)	10,339
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		369,285	597,744	967,029	331,133	625,557	956,690
<b>Fund balances at 31 December 2024</b>		<u>455,177</u>	<u>578,207</u>	<u>1,033,384</u>	<u>369,285</u>	<u>597,744</u>	<u>967,029</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15		712,468		713,463
<b>Current assets</b>					
Stock	16	11,400		8,318	
Debtors	17	26,867		21,138	
Cash at bank and in hand		304,868		251,306	
		<u>343,135</u>		<u>280,762</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(22,219)</u>		<u>(27,196)</u>	
Net current assets			<u>320,916</u>		<u>253,566</u>
<b>Total assets less current liabilities</b>			<u><u>1,033,384</u></u>		<u><u>967,029</u></u>
<b>Income funds</b>					
Restricted funds	19		578,207		597,744
Unrestricted funds			455,177		369,285
			<u>1,033,384</u>		<u>967,029</u>

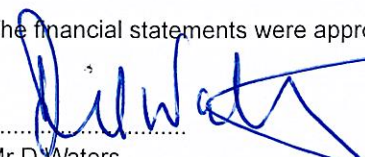
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10/01/2025

  
.....  
Mr D Waters  
Chair

Company registration number 03659373

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		71,177		40,511
<b>Investing activities</b>					
Purchase of tangible fixed assets		(28,877)		(90,450)	
Investment income received		11,259		10,685	
<b>Net cash used in investing activities</b>			(17,618)		(79,765)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			53,562		(39,254)
Cash and cash equivalents at beginning of year			251,306		290,560
<b>Cash and cash equivalents at end of year</b>			<u>304,868</u>		<u>251,306</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

Eaton Vale Scout & Guide Activity Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Eaton Vale Scout & Guide Activity Centre, Church Lane, Eaton, Norwich, NR4 6NN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	- 2% straight line
Short leasehold	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Computers	- 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Total Unrestricted funds	
	2024	2023
	£	£
Geoffery Watling Charity	-	10,000

### 4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Use of facilities	601,389	530,114

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Shop income	16,981	12,933
Rental income	5,750	6,000
Other trading activities	22,731	18,933

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 6 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	£	£
Interest receivable	10,685	2,459
	<u>          </u>	<u>          </u>

### 7 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	<b>2023</b>
	£	£
Other income - Norwich City Council	28,865	-
	<u>          </u>	<u>          </u>

### 8 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	<b>2023</b>
	£	£
<u>Shop costs</u>		
Opening stock	8,318	4,600
Purchases	13,573	10,259
Closing stock	(11,400)	(8,318)
	<u>          </u>	<u>          </u>
	10,491	6,541
	<u>          </u>	<u>          </u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Charitable activities

#### Total costs of running the activity centre

	Total 2024 £	Total 2023 £
Staff costs	229,281	196,645
Depreciation and profit/loss on disposal	29,869	30,202
Telephone & sundry	1,068	1,794
Travel	656	845
Subscriptions	1,573	797
Activities equipment	34,149	13,510
Accountancy	9,220	5,735
Legal & professional fees	2,057	4,890
Computer expenses	9,758	8,263
Maintenance	116,489	139,203
Light, heat, rates and water	27,930	27,407
Catering & offsite activities	74,686	64,119
Staff training	9,868	6,695
Major repairs	-	120
Pensions	2,886	3,375
Bank charges	1,867	1,429
Advertising, postage and stationery	2,447	1,593
Insurance	33,594	31,279
Bad debts	-	14,951
	<u>587,398</u>	<u>552,852</u>

#### Analysis by fund

Unrestricted funds	567,861	517,198
Restricted funds	19,537	35,654
	<u>587,398</u>	<u>552,852</u>

### 10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>29,870</u>	<u>30,202</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### 11 Independent examination remuneration

	2024 £	2023 £
<b>Non-audit services</b>		
Independent Examination	3,851	3,410

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Number of admin staff	6	6
Number of seasonal staff	16	15
Total	22	21

### Employment costs

	2024 £	2023 £
Wages and salaries	229,281	196,645

There were no employees whose annual remuneration was more than £60,000.

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 15 Tangible fixed assets

	Long leasehold £	Short leasehold £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>						
At 1 January 2024	761,576	126,349	199,042	257,156	8,792	1,352,915
Additions	-	-	28,877	-	-	28,877
At 31 December 2024	761,576	126,349	227,919	257,156	8,792	1,381,792
<b>Depreciation and impairment</b>						
At 1 January 2024	321,239	63,596	18,103	229,627	6,889	639,454
Depreciation charged in the year	15,232	2,527	4,370	6,882	859	29,870
At 31 December 2024	336,471	66,123	22,473	236,509	7,748	669,324
<b>Carrying amount</b>						
At 31 December 2024	425,105	60,226	205,446	20,647	1,044	712,468
At 31 December 2023	440,337	62,753	180,940	27,529	1,904	713,463

### 16 Stock

	2024 £	2023 £
Goods for resale	11,400	8,318

### 17 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,693	14,337
Prepayments and accrued income	21,174	6,801
	26,867	21,138

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		5,921	19,402
Deferred income		1,090	-
Trade creditors		11,084	3,803
Other creditors		543	581
Accruals		3,581	3,410
		<u>22,219</u>	<u>27,196</u>

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Resources expended £	Transfers £	At 31 December 2024 £
Long Leasehold	440,337	(15,232)	-	425,105
Short Leasehold	62,753	(2,527)	-	60,226
Leasehold improvements	75,373	(1,778)	-	73,595
New build tower fund	19,281	-	-	19,281
	<u>597,744</u>	<u>(19,537)</u>	<u>-</u>	<u>578,207</u>
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 December 2023 £</b>
Long Leasehold	455,568	(15,231)	-	440,337
Short Leasehold	65,280	(2,527)	-	62,753
Leasehold improvements	77,152	(1,779)	-	75,373
New build tower fund	11,440	-	7,841	19,281
New kitchen fund	16,000	(16,000)	-	-
Boat theft	117	(117)	-	-
	<u>625,557</u>	<u>(35,654)</u>	<u>7,841</u>	<u>597,744</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	369,285	664,244	(578,352)	-	455,177
	<u>369,285</u>	<u>664,244</u>	<u>(578,352)</u>	<u>-</u>	<u>455,177</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	331,133	569,732	(523,739)	(7,841)	369,285
	<u>331,133</u>	<u>569,732</u>	<u>(523,739)</u>	<u>(7,841)</u>	<u>369,285</u>

#### 21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Tangible assets	134,261	578,207	712,468
Current assets/(liabilities)	320,916	-	320,916
	<u>455,177</u>	<u>578,207</u>	<u>1,033,384</u>
	<u>455,177</u>	<u>578,207</u>	<u>1,033,384</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	134,998	578,465	713,463
Current assets/(liabilities)	234,287	19,279	253,566
	<u>369,285</u>	<u>597,744</u>	<u>967,029</u>
	<u>369,285</u>	<u>597,744</u>	<u>967,029</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>22 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus for the year	66,355	10,339
Adjustments for:		
Investment income recognised in statement of financial activities	(11,259)	(10,685)
Depreciation and impairment of tangible fixed assets	29,869	30,202
Movements in working capital:		
(Increase) in stocks	(3,082)	(3,718)
(Increase)/decrease in debtors	(5,729)	38,761
(Decrease) in creditors	(6,067)	(24,387)
Increase in deferred income	1,090	-
	<hr/>	<hr/>
<b>Cash generated from operations</b>	<b>71,177</b>	<b>40,512</b>
	<hr/>	<hr/>

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

England & Wales - Charity number 1073816

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# Accounts

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Charity registration number 1073816

Company registration number 03659373 (England and Wales)

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D Human Mrs W Human Mrs J C Little Mr P Wright Mr A Lupson Mrs C R Gatehouse Mrs C Chapman Mr D Waters  Mr M Burrell  Mrs Y Kemp Mrs F Hunter	(Appointed 25 April 2023) (Appointed 10 May 2023) (Appointed 27 June 2023) (Appointed 1 September 2023)  (Appointed 13 September 2023)  (Appointed 4 October 2023) (Appointed 9 October 2023)
<b>Charity number</b>	1073816	
<b>Company number</b>	03659373	
<b>Principal address</b>	Eaton Vale Scout & Guide Activity Centre Church Lane Eaton Norwich Norfolk England NR4 6NN	
<b>Independent examiner</b>	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY	

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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Statement of cash flows	8
Notes to the financial statements	9 - 19

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and Mission

The charity's objective is to operate a self-supporting primarily Outdoor Activity Centre that has Values that are in line with those of the Scout and Guide associations.

Our Mission has been agreed: -

**To provide high quality challenging opportunities that build positive memories which support young people's personal growth and development.**

This will help them to grow to full maturity with greater confidence as individuals and as members of society, in the belief this will allow them to contribute more and find greater personal fulfilment.

### FINANCIAL REVIEW

#### Trading Position

The report for 2022 described it as a welcome return to 'business as usual', and in 2023 we had a strong performance for groups including school residentials, scout and guide groups for indoor and outdoor stays, school holiday clubs and a range of successful activity days. We were able to run a full programme of diverse events with good uptake and group sizes.

Mid-year saw the installation of a fully independent kitchen on the first floor of Icen House, which now allows us to accommodate 2 large groups each with full catering facilities in self-contained spaces. The increase in capacity is incredibly important because it means we can offer great overnight facilities for many more young people, and it generates a substantial part of our income. The completion of works on Icen House, some upgrades to facilities including the Tented Village, the Cresta Run, and works to convert the Managers Bungalow in to a small Business Centre housing Norfolk Scouts and 3 meeting /interview rooms, meant we could close the works consequent to the Fire in Icen House.

We ended the 2023 year with Income of £775,710 vs £513,426 for 2022

#### Reserves policy

The Trustees maintained the Policy set a year before to retain free reserves equivalent to the average of three months turnover. The aim is to protect the charity from uncertain events that could impact on Eaton Vale's ability to keep trading. The current estimate for this figure is £42,000, and this was comfortably achieved.

#### Bookings to Accounting Systems Reconciliation

Before the current management team were in place there had been problems matching Bookings to the subsequent payments received, this resulted in a 'paper write off' of some £23,461.31 of debt in 2022 (independent advisor approved), it was believed most of the monies had been received but could not be matched to debts. Our Cinolla System is working well, the problem related to how this system linked payments received in to the Xero system used by our Accounting Service. Only part of the debt was written off while the investigation continued. We have now fully analysed and understand this old 'Ghost Debt', the Trustees have approved the write off £14,951.30 of the residual Ghost Debt.

#### Debt Management

We operated 2023 with much better control and confidence, and because we take most of the Fees at the Booking Stage and before Parties attend, our debt management has been good overall. At the Year End we only have a few normal invoice amounts for end of year events so effectively have no current debt over 90 day.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### Plans for future periods

#### Outlook for 2024

Our year has started well with lots of bookings, but we have some caution about group sizes because of the current overall UK economic outlook, as some families may not afford this discretionary spend. However, the value of Eaton Vale experiences for young people is well understood, particularly after a very difficult and disruptive 3 years.

Operationally we will benefit from full year availability of Icen House to increase capacity, but in peak periods we still cannot meet all demand.

We are confident in the long term outlook and with Eaton Vale coming up for its 25<sup>th</sup> Anniversary Celebration and we are making some important upgrades and refreshing of many of our outdoor activities. The combined improvements should allow us to absorb wage cost increases significantly above our increases in Prices.

We are making investments of £85,000 to ensure we continue to offer great experiences.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was incorporated on 29 October 1998 and registered as a charity on 3 February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### Structure and Management

The structure of a Trustee Board setting overall policy and oversight remains in place. It is at full strength from March 2024. The position of Independent Chair, who is also fulfilling the role of Line Manager to the Centre Manager, has been re-established, which should ensure effective communication and guidance for the management Team.

#### Induction and training of new trustees

New trustees are provided with copies of:

\* The Memorandum and Articles of Association

\* The latest accounts of the charity, and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee".

In addition trustees are encouraged to read Charity Commission and other newsletters, and to attend courses designed to keep them abreast of their duties and responsibilities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D I Callaghan	(Resigned 7 February 2023)
Mr M Kitchin	(Resigned 6 April 2023)
Mrs C Pratt	(Resigned 3 August 2023)
Dr J Leeson	(Resigned 31 August 2023)
Mrs C Martin	(Resigned 31 August 2023)
Mr D Human	
Mrs W Human	
Mrs J C Little	
Mr P Wright	
Mr A Lupson	(Appointed 25 April 2023)
Mr C R Gatehouse	(Appointed 10 May 2023)
Mrs C Chapman	(Appointed 27 June 2023)
Mr D Waters	(Appointed 1 September 2023) *Independent Chair and Manager of the Centre
Mr M Burrell	(Appointed 13 September 2023)
Mrs Y Kemp	(Appointed 4 October 2023) *Joint role as County Commissioner Girlguiding Norfolk
Mrs F Hunter	(Appointed 9 October 2023) *Joint role as County Commissioner Girlguiding Norfolk

#### Recruitment and appointment of new trustees

The Executive of Norfolk Scout Association and the Executive of the Norfolk County Guide Association, herein after called Girlguiding Norfolk, each appoint up to four trustees to manage the business of the charity. The Guide County Commissioner and the Scout County Commissioner are ex-officio trustees in addition to these 8 trustees. (The number of trustees may be varied by unanimous resolution of the members but must always consist of an equal number of Scout and Guide trustees). The Trustees at the November 29<sup>th</sup>, 2023, meeting, confirmed unanimously that going forward ideally in addition to the 4+1 representation from the 2 partners, we would have an Independent Chair plus 1 other should the need/benefit arise e.g. with Financial or Marketing skills.

#### Organisational structure

The trustees have delegated the day-to-day running of the Activity Centre to a Centre Manager, who is assisted by a Deputy Centre Manager, four other 'senior permanent' team members, a seasonal team of instructors and by number volunteer specialist instructors who work as and when required. The Centre Manager is Susan Newton.

#### Environment

We have not reported on this before, our ambition is to be an exemplar for what a small Charity can do. We already have some solar electricity generation, and all our Activities have a very low environmental impact. With all investments we aim to minimise negative impact on the environment. With our location on the outskirts of Norwich we are well placed for relatively easy access, so have a smaller transport impact than many locations. We aim to promote this factor in the future.

#### Community

Everything we do is aimed at supporting the community through the experiences we provide. In addition, we are pleased to be able to continue providing facilities for Dandelion Outdoor Nursery that leases space from us. We are also very pleased to be able to continue to provide a special Charity Open Day each year, the income from which goes to Finnbars Force a local charity. This also gives the local community to get a taste of what we do.

#### Related Parties

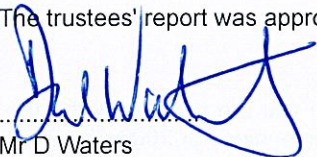
Eaton Vale Scout & Guide Activity Centre Limited was established as a joint enterprise between the Norfolk Scout Association and Girlguiding Norfolk and are connected by virtue of trustee appointments.

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees' report was approved by the Board of Trustees.



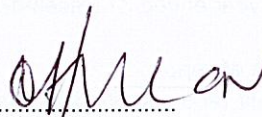
Mr D Waters  
Chair

Date: 18/4/2024



Mrs Y Kemp  
Girlguiding Norfolk

Date: 13/05/2024



Mr D Human  
Norfolk Scouts

Date: 09/05/24

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Eaton Vale Scout & Guide Activity Centre Limited (the charity) for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



**Sotos Christophi FCCA**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 24/05/2024

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<b>Income and endowments from:</b>							
Donations and legacies	3	10,000	-	10,000	25,324	8,619	33,943
Charitable activities	4	736,092	-	736,092	455,716	-	455,716
Other trading activities	5	18,933	-	18,933	16,070	-	16,070
Investments	6	10,685	-	10,685	2,459	-	2,459
Other income	7	-	-	-	5,238	-	5,238
<b>Total income</b>		<b>775,710</b>	<b>-</b>	<b>775,710</b>	<b>504,807</b>	<b>8,619</b>	<b>513,426</b>
<b>Expenditure on:</b>							
Raising funds	8	6,541	-	6,541	8,416	-	8,416
Charitable activities	9	517,198	35,654	552,852	450,804	23,040	473,844
<b>Total expenditure</b>		<b>523,739</b>	<b>35,654</b>	<b>559,393</b>	<b>459,220</b>	<b>23,040</b>	<b>482,260</b>
<b>Net income/(expenditure)</b>		<b>251,971</b>	<b>(35,654)</b>	<b>216,317</b>	<b>45,587</b>	<b>(14,421)</b>	<b>31,166</b>
Transfers between funds		(7,841)	7,841	-	-	-	-
<b>Net movement in funds</b>		<b>244,130</b>	<b>(27,813)</b>	<b>216,317</b>	<b>45,587</b>	<b>(14,421)</b>	<b>31,166</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		331,133	625,557	956,690	285,546	639,978	925,524
<b>Fund balances at 31 December 2023</b>		<b>575,263</b>	<b>597,744</b>	<b>1,173,007</b>	<b>331,133</b>	<b>625,557</b>	<b>956,690</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	14		713,463		653,214
<b>Current assets</b>					
Stock	15	8,318		4,600	
Debtors	16	209,553		59,899	
Cash at bank and in hand		251,306		290,560	
			469,177		355,059
<b>Creditors: amounts falling due within one year</b>	17	(9,633)		(51,583)	
Net current assets			459,544		303,476
<b>Total assets less current liabilities</b>			1,173,007		956,690
<b>Income funds</b>					
Restricted funds	19	597,744		625,557	
Unrestricted funds		575,263		331,133	
			1,173,007		956,690

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

Mr D Waters  
Chair

14/6/2024

Company registration number 03659373

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		40,511		73,412
<b>Investing activities</b>					
Purchase of tangible fixed assets		(90,450)		(2,517)	
Investment income received		10,685		2,459	
<b>Net cash used in investing activities</b>			(79,765)		(58)
<b>Financing activities</b>					
Repayment of borrowings		-		(5,238)	
<b>Net cash used in financing activities</b>			-		(5,238)
<b>Net (decrease)/increase in cash and cash equivalents</b>			(39,254)		68,116
Cash and cash equivalents at beginning of year			290,560		222,444
<b>Cash and cash equivalents at end of year</b>			<u>251,306</u>		<u>290,560</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Eaton Vale Scout & Guide Activity Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Eaton Vale Scout & Guide Activity Centre, Church Lane, Eaton, Norwich, NR4 6NN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	- 2% straight line
Short leasehold	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Computers	- 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	-	-	5,000	5,000
Geoffery Watling Charity	10,000	-	-	-
CJRS	-	-	3,619	3,619
Council grant	-	4,000	-	4,000
Children in Need grant	-	21,324	-	21,324
	<u>10,000</u>	<u>25,324</u>	<u>8,619</u>	<u>33,943</u>

### 4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Use of facilities	<u>736,092</u>	<u>455,716</u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	12,933	10,653
Rental income	6,000	5,417
Other trading activities	<u>18,933</u>	<u>16,070</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	10,685	2,459
	<u>10,685</u>	<u>2,459</u>

### 7 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	-	5,238
	<u>-</u>	<u>5,238</u>

### 8 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Shop costs</u>		
Opening stock	4,600	36
Purchases	10,259	12,980
Closing stock	(8,318)	(4,600)
	<u>6,541</u>	<u>8,416</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 9 Charitable activities

#### Total costs of running the activity centre

	Total 2023 £	Total 2022 £
Staff costs	196,645	167,554
Depreciation and profit/loss on disposal	30,202	28,924
Telephone & sundry	1,794	1,466
Travel	845	306
Subscriptions	797	1,381
Activities equipment	13,510	25,197
Accountancy	5,735	5,967
Legal & professional fees	4,890	5,094
Computer expenses	8,263	8,252
Maintenance	139,203	93,797
Light, heat, rates and water	27,407	18,841
Catering & offsite activities	64,119	56,733
Staff training	6,695	5,137
Major repairs	120	18,395
Pensions	3,375	2,005
Bank charges	1,429	1,918
Advertising, postage and stationery	1,593	2,107
Insurance	31,279	30,770
Bad debts	14,951	-
	<u>552,852</u>	<u>473,844</u>
	<u>552,852</u>	<u>473,844</u>
<b>Analysis by fund</b>		
Unrestricted funds	517,198	450,804
Restricted funds	35,654	23,040
	<u>552,852</u>	<u>473,844</u>

### 10 Independent examination remuneration

	2023 £	2022 £
<b>Non-audit services</b>		
Independent Examination	3,410	3,410
	<u>3,410</u>	<u>3,410</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Number of admin staff	6	3
Number of seasonal staff	15	12
Total	<u>21</u>	<u>15</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	<u>196,645</u>	<u>167,554</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 14 Tangible fixed assets

	Long leasehold £	Short leasehold £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>						
At 1 January 2023	761,576	126,349	115,989	250,353	8,200	1,262,467
Additions	-	-	83,054	6,803	593	90,450
At 31 December 2023	761,576	126,349	199,043	257,156	8,793	1,352,917
<b>Depreciation and impairment</b>						
At 1 January 2023	306,007	61,069	14,641	221,901	5,634	609,252
Depreciation charged in the year	15,232	2,527	3,462	7,726	1,255	30,202
At 31 December 2023	321,239	63,596	18,103	229,627	6,889	639,454
<b>Carrying amount</b>						
At 31 December 2023	440,337	62,753	180,940	27,529	1,904	713,463
At 31 December 2022	455,568	65,280	101,348	28,452	2,566	653,214

### 15 Stock

	2023 £	2022 £
Goods for resale	8,318	4,600

### 16 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	188,994	17,845
Other debtors	-	8,090
Prepayments and accrued income	20,559	33,964
	209,553	59,899

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,839	1,425
Trade creditors	3,803	32,989
Other creditors	581	-
Accruals and deferred income	3,410	17,169
	<u>9,633</u>	<u>51,583</u>

### 18 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Long Leasehold	455,568	-	(15,231)	-	440,337
Short Leasehold	65,280	-	(2,527)	-	62,753
Leasehold improvements	77,152	-	(1,779)	-	75,373
New build tower fund	11,440	-	-	7,841	19,281
New kitchen fund	16,000	-	(16,000)	-	-
Boat theft	117	-	(117)	-	-
	<u>625,557</u>	<u>-</u>	<u>(35,654)</u>	<u>7,841</u>	<u>597,744</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Long Leasehold	470,800	-	(15,232)	-	455,568
Short Leasehold	67,807	-	(2,527)	-	65,280
Leasehold improvements	78,931	-	(1,779)	-	77,152
New build tower fund	11,440	-	-	-	11,440
New kitchen fund	11,000	5,000	-	-	16,000
Boat theft	-	3,619	(3,502)	-	117
	<u>639,978</u>	<u>8,619</u>	<u>(23,040)</u>	<u>-</u>	<u>625,557</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	331,133	775,710	(523,739)	(7,841)	575,263
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
General funds	285,546	504,807	(459,220)	-	331,133

### 21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>			
Tangible assets	134,998	578,465	713,463
Current assets/(liabilities)	440,265	19,279	459,544
	575,263	597,744	1,173,007
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 December 2022 are represented by:</b>			
Tangible assets	55,213	598,001	653,214
Current assets/(liabilities)	275,920	27,556	303,476
	331,133	625,557	956,690

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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22 Cash generated from operations	2023 £	2022 £
Surplus for the year	216,317	31,166
Adjustments for:		
Investment income recognised in statement of financial activities	(10,685)	(2,459)
Depreciation and impairment of tangible fixed assets	30,202	28,924
Movements in working capital:		
(Increase) in stocks	(3,718)	(4,564)
(Increase)/decrease in debtors	(149,654)	5,964
(Decrease)/increase in creditors	(41,950)	12,714
<b>Cash generated from operations</b>	<u>40,512</u>	<u>71,745</u>

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

England & Wales - Charity number 1073816

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# Accounts

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Charity registration number 1073816

Company registration number 03659373 (England and Wales)

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Mrs C Martin  
Mrs C Pratt  
Mr D Luman

Trustees

(Appointed 22 February  
2022)

03659373

Company number

Eaton Vale Scout & Guide Activity Centre

Principal address

Church Lane  
Eaton  
Norwich  
Norfolk  
England  
NR4 8NN

Solo Chartered CPA  
Aston Shaw Limited  
Chartered Certified Accountants  
The Union Buildings, 24-25 New Lane  
Norwich  
Norfolk  
England  
NR1 1BY

Independent examiner

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs C Martin Mrs C Pratt Mr D Human  Dr J Leeson Mrs J C Little  Mr P Wright Mrs W Human	(Appointed 22 February 2022)  (Appointed 18 October 2022)
<b>Charity number</b>	1073816	
<b>Company number</b>	03659373	
<b>Principal address</b>	Eaton Vale Scout & Guide Activity Centre Church Lane Eaton Norwich Norfolk England NR4 6NN	
<b>Independent examiner</b>	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY	

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity's activities are in line with those of the scout and guide associations. It aims to provide facilities for the leisure time occupation of children and young people which will assist them to grow to full maturity as individuals and as members of society and so that their conditions of life may be improved in so doing.

#### FINANCIAL REVIEW

##### Trading Position

In 2022 we were delighted to welcome back school residentials, scout and guide groups for indoor and outdoor stays, school holiday clubs and we ran a range of activity days. This return to 'business as usual' after the impact of the pandemic and a significant fire in 2020 meant the centre was able to operate near to its full business profile resulting in an increase on our revenue over the previous two years.

Work on the new first floor kitchen in Icen House is progressing well and during 2023 we expect to be able to split the house to accommodate two separate groups. This will increase the number of guests we can accommodate at any one time and increase revenue from the residential side of the business.

Furthermore we are also making improvements to the Tented/Alpine Village to ensure the longevity and income potential of this area.

##### Reserves policy

The Trustees have considered a reserves policy and are of the view that the policy should be to retain free reserves equivalent to the average of three months turnover. The aim is to protect the charity from uncertain events that could impact on Eaton Vale's ability to keep trading. The current estimate for this figure is £41,050.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was incorporated on 29 October 1998 and registered as a charity on 3 February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### Induction and training of new trustees

New trustees are provided with copies of:

\* The Memorandum and Articles of Association

\* The latest accounts of the charity, and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee".

In addition trustees are encouraged to read Charity Commission and other newsletters, and to attend courses designed to keep them abreast of their duties and responsibilities.

Mrs C Martin	
Mrs C Pratt	
Mr D I Callaghan	(Resigned 7 February 2023)
Mr D Human	(Appointed 22 February 2022)
Mrs J Howes	(Resigned 11 November 2022)
Dr J Leeson	
Mrs J C Little	(Appointed 18 October 2022)
Mr M Kitchin	(Resigned 6 April 2023)
Mr P Wright	
Mrs V Wardrope	(Resigned 18 October 2022)
Mrs W Human	

### Recruitment and appointment of new trustees

The Executive of Norfolk Scout Association and the Executive of the Norfolk County Guide Association, herein after called Girlguiding Norfolk, each appoint up to four trustees to manage the business of the charity. The Guide County Commissioner and the Scout County Commissioner are ex-officio trustees in addition to these 8 trustees. (The number of trustees may be varied by unanimous resolution of the members but must always consist of an equal number of Scout and Guide trustees).

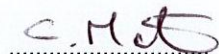
### Organisational structure

The trustees have delegated the day-to-day running of the Activity Centre to a Centre Manager, who is assisted by a Deputy Centre Manager, other permanent staff and by volunteer instructors as and when required. The Centre Manager at this time is Susan Newton.

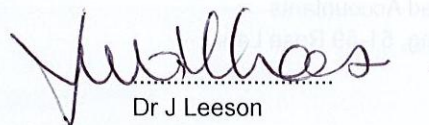
### Related parties

Eaton Vale Scout & Guide Activity Centre Limited was established as a joint enterprise between the Norfolk Scout Association and Girlguiding Norfolk and are connected by virtue of trustee appointments.

The trustees' report was approved by the Board of Trustees.



Mrs C Martin  
Trustee



Dr J Leeson  
Trustee

Date: 4/6/2023

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

---

I report to the trustees on my examination of the financial statements of Eaton Vale Scout & Guide Activity Centre Limited (the charity) for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



**Sotos Christophi FCCA**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 19<sup>th</sup> June 2023

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
<b>Income and endowments from:</b>						
Donations and legacies	3	25,324	8,619	33,943	396,667	415,364
Charitable activities	4	455,716	-	455,716	174,250	174,250
Other trading activities	5	16,070	-	16,070	32,106	32,106
Investments	6	2,459	-	2,459	325	325
Other income	7	5,238	-	5,238	-	-
<b>Total income</b>		<b>504,807</b>	<b>8,619</b>	<b>513,426</b>	<b>603,348</b>	<b>622,045</b>
<b>Expenditure on:</b>						
Raising funds	8	8,416	-	8,416	1,764	1,764
Charitable activities	9	450,804	23,040	473,844	694,503	721,737
<b>Total expenditure</b>		<b>459,220</b>	<b>23,040</b>	<b>482,260</b>	<b>696,267</b>	<b>723,501</b>
<b>Net income/(expenditure) for the year/</b>						
<b>Net movement in funds</b>		<b>45,587</b>	<b>(14,421)</b>	<b>31,166</b>	<b>(92,919)</b>	<b>(101,456)</b>
Fund balances at 1 January 2022		285,546	639,978	925,524	648,515	1,026,980
<b>Fund balances at 31 December 2022</b>		<b>331,133</b>	<b>625,557</b>	<b>956,690</b>	<b>285,546</b>	<b>925,524</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	653,214	681,288
<b>Current assets</b>			
Stock	14	4,600	36
Debtors	15	59,899	65,863
Cash at bank and in hand		290,560	222,444
		<u>355,059</u>	<u>288,343</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>(51,583)</u>	<u>(44,107)</u>
Net current assets		303,476	244,236
<b>Total assets less current liabilities</b>		<u>956,690</u>	<u>925,524</u>
<b>Income funds</b>			
Restricted funds	19	625,557	639,978
Unrestricted funds		331,133	285,546
		<u>956,690</u>	<u>925,524</u>

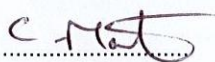
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

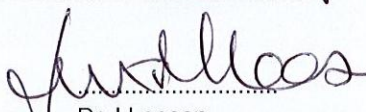
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26<sup>th</sup> April 2023.

  
Mrs C Martin  
Trustee

  
Dr J Leeson  
Trustee

Company registration number 03659373

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	21		73,412		(76,757)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,517)		(36,319)	
Investment income received		2,459		322	
<b>Net cash used in investing activities</b>			(58)		(35,997)
<b>Financing activities</b>					
Repayment of borrowings		(5,238)		-	
<b>Net cash used in financing activities</b>			(5,238)		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			68,116		(112,754)
Cash and cash equivalents at beginning of year			222,444		335,198
<b>Cash and cash equivalents at end of year</b>			<u>290,560</u>		<u>222,444</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Eaton Vale Scout & Guide Activity Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Eaton Vale Scout & Guide Activity Centre, Church Lane, Eaton, Norwich, NR4 6NN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	- 2% straight line
Short leasehold	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Computers	- 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	-	5,000	5,000	-	11,000	11,000
Insurance compensation	-	3,619	3,619	371,610	-	371,610
CJRS	-	-	-	-	7,697	7,697
Council grant	4,000	-	4,000	25,057	-	25,057
Children in Need grant	21,324	-	21,324	-	-	-
	<u>25,324</u>	<u>8,619</u>	<u>33,943</u>	<u>396,667</u>	<u>18,697</u>	<u>415,364</u>

### 4 Charitable activities

	Charitable Income 2022	Charitable Income 2021
	£	£
Use of facilities	<u>455,716</u>	<u>174,250</u>

### 5 Other trading activities

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Shop income	10,653	3,106
Rental income	5,417	29,000
Other trading activities	<u>16,070</u>	<u>32,106</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2,459	322
	<u>2,459</u>	<u>322</u>

### 7 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	5,238	-
	<u>5,238</u>	<u>-</u>

### 8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop costs		
Opening stock	36	57
Purchases	12,980	1,743
Closing stock	(4,600)	(36)
	<u>8,416</u>	<u>1,764</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 9 Charitable activities

#### Total costs of running the activity centre

	Total 2022 £	Total 2021 £
Staff costs	167,554	104,637
Depreciation and profit/loss on disposal	28,924	33,231
Telephone & sundry	1,466	2,038
Travel	306	133
Subscriptions	1,381	1,251
Activities equipment	25,197	8,616
Accountancy	5,967	6,547
Legal & professional fees	5,094	21,331
Computer expenses	8,252	3,767
Maintenance	93,797	49,413
Light, heat, rates and water	18,841	14,276
Catering & offsite activities	56,733	10,037
Staff training	5,137	6,345
Major repairs	18,395	434,855
Pensions	2,005	1,782
Bank charges	1,918	2,227
Advertising, postage and stationery	2,107	1,858
Insurance	30,770	19,393
	<u>473,844</u>	<u>721,737</u>
	<u>473,844</u>	<u>721,737</u>
<b>Analysis by fund</b>		
Unrestricted funds	450,804	694,503
Restricted funds	23,040	27,234
	<u>473,844</u>	<u>721,737</u>

### 10 Independent examination remuneration

	2022 £	2021 £
<b>Non-audit services</b>		
Independent Examination	3,410	3,100
	<u>3,410</u>	<u>3,100</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Number of admin staff	3	2
Number of seasonal staff	12	9
<b>Total</b>	<b>15</b>	<b>11</b>

### Employment costs

	2022 £	2021 £
Wages and salaries	167,554	104,637

There were no employees whose annual remuneration was more than £60,000.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 13 Tangible fixed assets

	Long leasehold £	Short leasehold £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>						
At 1 January 2022	761,576	126,349	115,989	250,141	5,895	1,259,950
Additions	-	-	-	212	2,305	2,517
At 31 December 2022	761,576	126,349	115,989	250,353	8,200	1,262,467
<b>Depreciation and impairment</b>						
At 1 January 2022	290,776	58,542	12,321	212,423	4,600	578,662
Depreciation charged in the year	15,232	2,527	2,320	9,478	1,034	30,591
At 31 December 2022	306,008	61,069	14,641	221,901	5,634	609,253
<b>Carrying amount</b>						
At 31 December 2022	455,568	65,280	101,348	28,452	2,566	653,214
At 31 December 2021	470,800	67,807	103,667	37,718	1,296	681,288

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

<b>14</b>	<b>Stock</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Goods for resale	4,600	36
<b>15</b>	<b>Debtors</b>		
	<b>Amounts falling due within one year:</b>	<b>2022</b>	<b>2021</b>
		£	£
	Trade debtors	17,845	27,944
	Other debtors	8,090	9,302
	Prepayments and accrued income	33,964	28,617
		<u>59,899</u>	<u>65,863</u>
<b>16</b>	<b>Loans and overdrafts</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Other loans	-	5,238
	Payable within one year	-	5,238
<b>17</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Borrowings	-	5,238
	Other taxation and social security	1,425	1,942
	Trade creditors	32,989	25,335
	Other creditors	-	147
	Accruals and deferred income	17,169	11,445
		<u>51,583</u>	<u>44,107</u>
<b>18</b>	<b>Retirement benefit schemes</b>		

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Long Leasehold	486,031	-	(15,231)	470,800	-	(15,232)	455,568
Short Leasehold	70,334	-	(2,527)	67,807	-	(2,527)	65,280
Leasehold improvements	80,710	-	(1,779)	78,931	-	(1,779)	77,152
New build tower fund	11,440	-	-	11,440	-	-	11,440
New kitchen fund	-	11,000	-	11,000	5,000	-	16,000
Boat theft	-	-	-	-	3,619	(3,502)	117
	<u>648,515</u>	<u>11,000</u>	<u>(19,537)</u>	<u>639,978</u>	<u>8,619</u>	<u>(23,040)</u>	<u>625,557</u>

#### 20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	55,213	598,001	653,214	681,288	-	681,288
Current assets/(liabilities)	275,920	27,556	303,476	244,236	-	244,236
	<u>331,133</u>	<u>625,557</u>	<u>956,690</u>	<u>925,524</u>	<u>-</u>	<u>925,524</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Cash generated from operations	2022 £	2021 £
Surplus/(deficit) for the year	31,166	(101,456)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,459)	(325)
Depreciation and impairment of tangible fixed assets	30,591	33,231
Movements in working capital:		
(Increase)/decrease in stocks	(4,564)	21
Decrease in debtors	5,964	4,320
Increase/(decrease) in creditors	12,714	(12,548)
<b>Cash generated from/(absorbed by) operations</b>	<b>73,412</b>	<b>(76,757)</b>

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

England & Wales - Charity number 1073816

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# Accounts

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Charity registration number 1073816

Company registration number 03659373 (England and Wales)

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D I Callaghan Ms J Howes Ms WM Human Mr M Kitchin Dr J Leeson Ms C Martin Ms C Pratt Ms V Wardrope Mr P Wright
<b>Charity number</b>	1073816
<b>Company number</b>	03659373
<b>Principal address</b>	Eaton Vale Activity Centre Church Lane Eaton Norwich Norfolk England NR4 6NN
<b>Independent examiner</b>	Aston Shaw Ltd (Norwich) Union Suite Union Building 51 - 59 Rose Lane Norwich Norfolk England NR1 1BY

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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# **EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's activities are in line with those of the scout and guide associations. It aims to provide facilities for the leisure time occupation of children and young people which will assist them to grow to full maturity as individuals and as members of society and so that their conditions of life may be improved in so doing.

### **FINANCIAL REVIEW**

#### **Trading Position**

This year has been significantly impacted by two events: the COVID-19 pandemic and a serious fire in Icen House. Icen House was not available for much of the year whilst the significant damage was repaired. The House has now re-opened and bookings are being received and fulfilled. In the forthcoming year it is anticipated that additional capacity will become available with the addition of a second kitchen. This will allow the house to be let in two halves (or as a whole).

During the period of closure we were able to undertake some of the external activities, but these were constrained by the national lockdowns together with additional impacts arising from restrictions imposed on educational establishments and the national governing bodies of our partner organisations: The Scout Association and Girlguiding. Whilst neither events were welcome; if either had to happen then the events occurring concurrently was better than them occurring consecutively. The trustees took swift action to respond to both the fire and the pandemic. This included making full use of the range of insurance policies that were in place and taking advantage of the various government initiatives as a result of the pandemic (Coronavirus Job Retention Scheme (CJRS) and other grants).

#### **Reserves policy**

The Trustees have considered a reserves policy and are of the view that the policy should be to retain free reserves equivalent to the average of three months turnover. The aim is to protect the charity from uncertain events that could impact on Eaton Vale's ability to keep trading. The current estimate for this figure is £41,050.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was incorporated on 29 October 1998 and registered as a charity on 3 February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### Induction and training of new trustees

New trustees are provided with copies of:

- \* The Memorandum and Articles of Association
- \* The latest accounts of the charity, and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee".

In addition trustees are encouraged to read Charity Commission and other newsletters, and to attend courses designed to keep them abreast of their duties and responsibilities.

Mr D I Callaghan  
Ms J Howes  
Ms WM Human  
Mr M Kitchin  
Dr J Leeson  
Ms C Martin  
Ms C Pratt  
Ms V Wardrope  
Mr P Wright

### Recruitment and appointment of new trustees

The Executive of Norfolk Scout Association and the Executive of the Norfolk County Guide Association, herein after called Girlguiding Norfolk, each appoint up to four trustees to manage the business of the charity. The Guide County Commissioner and the Scout County Commissioner are ex-officio trustees in addition to these 8 trustees. (The number of trustees may be varied by unanimous resolution of the members but must always consist of an equal number of Scout and Guide trustees).

### Organisational structure

The trustees have delegated the day-to-day running of the Activity Centre to an Operations Manager/ Centre Manager, who is assisted by a Deputy Centre Manager, other permanent staff and by volunteer instructors as and when required. The Operations Manager at this time is Susan Newton.

### Related parties

Eaton Vale Scout & Guide Activity Centre Limited was established as a joint enterprise between the Norfolk Scout Association and Girlguiding Norfolk and are connected by virtue of trustee appointments.

The trustees' report was approved by the Board of Trustees.



Ms J Howes  
Trustee

Date: 19 July 2022

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Eaton Vale Scout & Guide Activity Centre Limited (the charity) for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

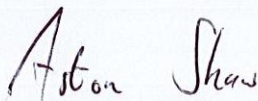
#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Dominic Shaw FCCA  
Association of Chartered Certified Accountants  
Aston Shaw Limited  
Chartered Certified Accountants  
Union Suite  
Union Building  
51 - 59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: .....

7<sup>th</sup> September 2022

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies	3	396,667	18,697	415,364	547,487	599,741
Charitable activities	4	174,250	-	174,250	23,243	23,243
Other trading activities	5	32,106	-	32,106	35,638	35,638
Investments	6	325	-	325	330	330
<b>Total income</b>		<b>603,348</b>	<b>18,697</b>	<b>622,045</b>	<b>606,698</b>	<b>658,952</b>
<b>Expenditure on:</b>						
Raising funds	7	1,764	-	1,764	1,893	1,893
Charitable activities	8	694,503	27,234	721,737	71,793	445,550
<b>Total expenditure</b>		<b>696,267</b>	<b>27,234</b>	<b>723,501</b>	<b>71,793</b>	<b>447,443</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(92,919)</b>	<b>(8,537)</b>	<b>(101,456)</b>	<b>231,048</b>	<b>211,509</b>
Fund balances at 1 January 2021		378,465	648,515	1,026,980	668,054	815,471
<b>Fund balances at 31 December 2021</b>		<b>285,546</b>	<b>639,978</b>	<b>925,524</b>	<b>648,515</b>	<b>1,026,980</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		681,288		678,197
<b>Current assets</b>					
Stocks	13	36		57	
Debtors	14	65,863		70,183	
Cash at bank and in hand		222,444		335,198	
		<u>288,343</u>		<u>405,438</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(44,107)</u>		<u>(56,655)</u>	
Net current assets			244,236		348,783
<b>Total assets less current liabilities</b>			<u>925,524</u>		<u>1,026,980</u>
<b>Income funds</b>					
Restricted funds	18	639,978		648,515	
Unrestricted funds		285,546		378,465	
		<u>925,524</u>		<u>1,026,980</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....19 July 2022 .

.....  
Ms J Howes  
Trustee

Company registration number 03659373

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	19		(76,757)		227,414
<b>Investing activities</b>					
Purchase of tangible fixed assets		(36,319)		(1,926)	
Investment income received		322		333	
<b>Net cash used in investing activities</b>			(35,997)		(1,593)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(112,754)		225,821
Cash and cash equivalents at beginning of year			335,198		109,377
<b>Cash and cash equivalents at end of year</b>			<u>222,444</u>		<u>335,198</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Eaton Vale Scout & Guide Activity Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Eaton Vale Activity Centre, Church Lane, Eaton, Norwich, NR4 6NN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	- 2% straight line
Short leasehold	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Computers	- 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020
	£	£	£	£	£
Donations and gifts	-	11,000	11,000	60,355	60,355
Insurance compensation	371,610	-	371,610	459,132	459,132
CJRS	-	7,697	7,697	-	52,254
Norwich city council grant	25,057	-	25,057	28,000	28,000
	<u>396,667</u>	<u>18,697</u>	<u>415,364</u>	<u>547,487</u>	<u>599,741</u>

### 4 Charitable activities

	Charitable Income 2021	Charitable Income 2020
	£	£
Use of facilities	<u>174,250</u>	<u>23,243</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	3,106	388
Rental income	29,000	35,250
	<u>32,106</u>	<u>35,638</u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	325	330
	<u>325</u>	<u>330</u>

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Shop costs</u>		
Opening stock	57	1,492
Purchases	1,743	458
Closing stock	(36)	(57)
	<u>1,764</u>	<u>1,893</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Charitable activities

#### Total costs of running the activity centre

	Total 2021 £	Total 2020 £
Staff costs	104,637	148,635
Depreciation and impairment	33,231	25,374
Telephone & sundry	2,038	3,419
Travel	133	246
Subscriptions	1,251	1,437
Activities equipment	8,616	205
Accountancy	6,547	5,724
Legal & professional fees	21,331	47,769
Computer expenses	3,767	4,684
Maintenance	49,413	37,489
Light, heat, rates and water	14,276	18,315
Catering & offsite activities	10,037	1,460
Staff training	6,345	47
Major repairs	434,855	125,811
Pensions	1,782	2,984
Bank charges	2,227	494
Advertising, postage and stationery	1,858	2,885
Insurance	19,393	18,572
	<u>721,737</u>	<u>445,550</u>
	<u>721,737</u>	<u>445,550</u>
<b>Analysis by fund</b>		
Unrestricted funds	694,503	373,757
Restricted funds	27,234	71,793
	<u>721,737</u>	<u>445,550</u>

### 9 Independent examination remuneration

	2021 £	2020 £
<b>Non-audit services</b>		
Independent Examination	<u>3,100</u>	<u>2,625</u>

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Number of Admin Staff	2	2
Number of Seasonal Staff	9	6
Total	<u>11</u>	<u>8</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	<u>104,637</u>	<u>148,635</u>

There were no employees whose annual remuneration was more than £60,000.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets	Long leasehold £	Short leasehold improvements £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>						
At 1 January 2021	761,576	126,349	115,989	214,218	5,499	1,223,631
Additions	-	-	-	35,923	396	36,319
At 31 December 2021	761,576	126,349	115,989	250,141	5,895	1,259,950
<b>Depreciation and impairment</b>						
At 1 January 2021	275,544	56,015	10,002	199,850	4,019	545,430
Depreciation charged in the year	15,232	2,527	2,320	12,573	580	33,232
At 31 December 2021	290,776	58,542	12,322	212,423	4,599	578,662
<b>Carrying amount</b>						
At 31 December 2021	470,800	67,807	103,667	37,718	1,296	681,288
At 31 December 2020	486,030	70,334	105,986	14,368	1,479	678,197

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>13 Stocks</b>	<b>2021</b>	<b>2020</b>
	£	£
Raw materials and consumables	36	57
	<u>          </u>	<u>          </u>
<b>14 Debtors</b>	<b>2021</b>	<b>2020</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	27,944	27,904
Other debtors	9,302	23,320
Prepayments and accrued income	28,617	18,959
	<u>          </u>	<u>          </u>
	<u>65,863</u>	<u>70,183</u>
<b>15 Loans and overdrafts</b>	<b>2021</b>	<b>2020</b>
	£	£
Other loans	5,238	5,238
	<u>          </u>	<u>          </u>
Payable within one year	5,238	5,238
	<u>          </u>	<u>          </u>
<b>16 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Borrowings	5,238	5,238
Other taxation and social security	1,942	1,985
Trade creditors	25,335	18,161
Other creditors	147	-
Accruals and deferred income	11,445	31,271
	<u>          </u>	<u>          </u>
	<u>44,107</u>	<u>56,655</u>

### 17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Resources expended	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
				Incoming resources	Resources expended	
	£	£	£	£	£	£
Long Leasehold	501,263	(15,232)	486,031	-	(15,231)	470,800
Short Leasehold	72,861	(2,527)	70,334	-	(2,527)	67,807
Leasehold improvements	82,490	(1,780)	80,710	-	(1,779)	78,931
New build tower fund	11,440	-	11,440	-	-	11,440
New kitchen fund	-	-	-	11,000	-	11,000
	<u>668,054</u>	<u>(19,539)</u>	<u>648,515</u>	<u>11,000</u>	<u>(19,537)</u>	<u>639,978</u>

### 19 Cash generated from operations

	2021 £	2020 £
(Deficit)/surplus for the year	(101,456)	211,509
Adjustments for:		
Investment income recognised in statement of financial activities	(325)	(330)
Depreciation and impairment of tangible fixed assets	33,231	25,374
Movements in working capital:		
Decrease in stocks	21	1,435
Decrease/(increase) in debtors	4,320	(1,229)
(Decrease) in creditors	(12,548)	(9,345)
<b>Cash (absorbed by)/generated from operations</b>	<u>(76,757)</u>	<u>227,414</u>

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

England & Wales - Charity number 1073816

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# Accounts

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**REGISTERED COMPANY NUMBER: 03659373 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1073816**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st December 2020**

**for**

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building  
51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY

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For The Year Ended 31st December 2020**

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**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Report of the Trustees  
For The Year Ended 31st December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's activities are in line with those of the scout and guide associations. It aims to provide facilities for the leisure time occupation of children and young people which will assist them to grow to full maturity as individuals and as members of society and so that their conditions of life may be improved in so doing.

**FINANCIAL REVIEW**

**Trading Position**

This year has been significantly impacted by two events: the COVID-19 pandemic and a serious fire in Icen House. Icen House has not been available since the fire occurred. Whilst we have been able to undertake some of the external activities, these have been constrained by the national lockdowns together with additional impacts arising from restrictions imposed on educational establishments and the national governing bodies of our partner organisations: The Scout Association and Girlguiding. Whilst neither events were welcome; if either had to happen then the events occurring concurrently was better than them occurring consecutively. The two events combined have reduced revenue by £141,769.

The trustees took swift action to respond to both the fire and the pandemic. This included making full use of the range of insurance policies that were in place and taking advantage of the various government initiatives as a result of the pandemic (Coronavirus Job Retention Scheme (CJRS) and other grants). Regrettably there was a need to make some staff members redundant during the year and others were "furloughed" under the CJRS for part of the year. The trustees would like to thank all current and former staff for their support during this challenging year.

**Reserves policy**

The Trustees have considered a reserves policy and are of the view that the policy should be to retain free reserves equivalent to the average of three months turnover. The aim is to protect the charity from uncertain events that could impact on Eaton Vale's ability to keep trading.

The current estimate for this figure is £105,000. As a result of the trading impacts of COVID-19, and the fire, it will be challenging to achieve this position in the immediate future but the trustees will aim to reach that level as soon as possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It was incorporated on 29 October 1998 and registered as a charity on 3 February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The Executive of Norfolk Scout Association and the Executive of the Norfolk County Guide Association, herein after called Girlguiding Norfolk, each appoint up to four trustees to manage the business of the charity. The Guide County Commissioner and the Scout County Commissioner are ex-officio trustees in addition to these 8 trustees. (The number of trustees may be varied by unanimous resolution of the members but must always consist of an equal number of Scout and Guide trustees).

**Organisational structure**

The trustees have delegated the day-to-day running of the Activity Centre to an Operations Manager, who is assisted by an Estate Manager, an Activities Manager, other permanent staff and by volunteer instructors as and when required. The Operations Manager at this time is Susan Newton.

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Report of the Trustees  
For The Year Ended 31st December 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

New trustees are provided with copies of:

\* The Memorandum and Articles of Association

\* The latest accounts of the charity, and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee".

In addition trustees are encouraged to read Charity Commission and other newsletters, and to attend courses designed to keep them abreast of their duties and responsibilities.

**Related parties**

Eaton Vale Scout & Guide Activity Centre Limited was established as a joint enterprise between the Norfolk Scout Association and Girlguiding Norfolk and are connected by virtue of trustee appointments.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03659373 (England and Wales)

**Registered Charity number**

1073816

**Registered office**

Eaton Vale Activity Centre  
Church Lane  
Eaton  
Norwich  
Norfolk  
NR4 6NN

**Trustees**

Mr N Jarvis  
Mrs V Wardrope  
Mrs C Martin  
Mr M Burrell  
Mrs W M Human  
Mrs C Pratt  
Mr L Franklin (appointed 1/7/20)  
Mr D I Callaghan (appointed 17/7/20)  
Dr J Leeson (appointed 3/3/20)  
Mrs J Howes

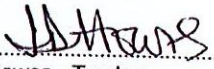
**Independent Examiner**

Dominic Shaw FCCA  
Association of Chartered Certified Accountants  
Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building  
51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY

**Bankers**

Santander UK plc  
5 Orford Hill  
Norwich  
NR1 3QB

Approved by order of the board of trustees on 11/9/2021 and signed on its behalf by:

  
.....  
Mrs J Howes - Trustee

**Independent Examiner's Report to the Trustees of  
Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Independent examiner's report to the trustees of Eaton Vale Scout & Guide Activity Centre Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*Aston Shaw*

Dominic Shaw FCCA  
Association of Chartered Certified Accountants  
Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building  
51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY

Date: *20<sup>th</sup> September 2021*

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Statement of Financial Activities  
For The Year Ended 31st December 2020**

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	547,487	52,254	599,741	26,528
<b>Charitable activities</b>	5				
Activity Centre		23,243	-	23,243	443,710
Other trading activities	3	35,640	-	35,640	46,192
Investment income	4	330	-	330	400
<b>Total</b>		<u>606,700</u>	<u>52,254</u>	<u>658,954</u>	<u>516,830</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	1,893	-	1,893	11,654
<b>Charitable activities</b>	7				
Activity Centre		370,774	71,793	442,567	448,225
Other		2,984	-	2,984	3,963
<b>Total</b>		<u>375,651</u>	<u>71,793</u>	<u>447,444</u>	<u>463,842</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>231,049</u>	<u>(19,539)</u>	<u>211,510</u>	<u>52,988</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		147,417	668,054	815,471	762,483
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>378,466</u></u>	<u><u>648,515</u></u>	<u><u>1,026,981</u></u>	<u><u>815,471</u></u>

The notes form part of these financial statements

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Balance Sheet  
31st December 2020**

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	41,124	637,074	678,198	701,646
<b>CURRENT ASSETS</b>					
Stocks	14	57	-	57	1,492
Debtors	15	70,182	-	70,182	72,501
Cash at bank and in hand		323,759	11,440	335,199	109,379
		<u>393,998</u>	<u>11,440</u>	<u>405,438</u>	<u>183,372</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(56,655)	-	(56,655)	(66,204)
<b>NET CURRENT ASSETS</b>		<u>337,343</u>	<u>11,440</u>	<u>348,783</u>	<u>117,168</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>378,467</u>	<u>648,514</u>	<u>1,026,981</u>	<u>818,814</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	-	-	-	(3,343)
<b>NET ASSETS</b>		<u>378,467</u>	<u>648,514</u>	<u>1,026,981</u>	<u>815,471</u>
<b>FUNDS</b>					
Unrestricted funds	19			378,467	147,417
Restricted funds				648,514	668,054
<b>TOTAL FUNDS</b>				<u>1,026,981</u>	<u>815,471</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.


The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/9/2021 and were signed on its behalf by:

  
Mrs J Howes - Trustee

The notes form part of these financial statements

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Cash Flow Statement  
For The Year Ended 31st December 2020**

	Notes	31/12/20 £	31/12/19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	227,746	37,753
Net cash provided by operating activities		<u>227,746</u>	<u>37,753</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,926)	(10,340)
Net cash used in investing activities		<u>(1,926)</u>	<u>(10,340)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		109,379	81,966
Cash and cash equivalents at the end of the reporting period		<u>335,199</u>	<u>109,379</u>

The notes form part of these financial statements

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Notes to the Cash Flow Statement  
For The Year Ended 31st December 2020**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31/12/20 £	31/12/19 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	211,510	52,988
<b>Adjustments for:</b>		
Depreciation charges	25,375	27,002
Decrease/(increase) in stocks	1,435	(232)
Decrease/(increase) in debtors	463	(43,594)
(Decrease)/increase in creditors	(11,037)	1,589
<b>Net cash provided by operations</b>	<u>227,746</u>	<u>37,753</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.20 £	Cash flow £	At 31.12.20 £
<b>Net cash</b>			
Cash at bank and in hand	109,379	225,820	335,199
	<u>109,379</u>	<u>225,820</u>	<u>335,199</u>
<b>Debt</b>			
Debts falling due within 1 year	(3,750)	(1,488)	(5,238)
Debts falling due after 1 year	(3,343)	3,343	-
	<u>(7,093)</u>	<u>1,855</u>	<u>(5,238)</u>
<b>Total</b>	<u>102,286</u>	<u>227,675</u>	<u>329,961</u>

The notes form part of these financial statements

Notes to the Financial Statements  
For The Year Ended 31st December 2020

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These financial statements are presented in British Pounds Sterling because that is the currency of the primary economic environment in which the company operates. Monetary amounts in the financial statements are rounded to the nearest £.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

All fixed assets are initially recorded at cost. The activity equipment has been considered as an expense and has been recognised through the Statement of Financial Activities.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Activity Centre	- 2% Straight Line
Shower / Toilet Block	- 2% Straight Line
Fixtures, Fittings & Equipment	- 25% Reducing Balance
Computer Equipment	- 25% Straight Line

**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 corporation 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.

**Pension costs and other post-retirement benefits**

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

Eaton Vale Scout & Guide  
Activity Centre Ltd

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

2. DONATIONS AND LEGACIES

	31/12/20	31/12/19
	£	£
Donations	60,355	26,528
Insurance compensation	459,132	-
CJRS	52,254	-
Norwich City Council Grant	28,000	-
	<u>599,741</u>	<u>26,528</u>

3. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Shop income	390	9,959
Other Incoming resources	35,250	36,233
	<u>35,640</u>	<u>46,192</u>

4. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Bank Interest Receivable	330	400
	<u>330</u>	<u>400</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/12/20	31/12/19
	£	£
Use of facilities	23,243	443,710
Activity Activity Centre		
	<u>23,243</u>	<u>443,710</u>

6. RAISING FUNDS

Other trading activities

	31/12/20	31/12/19
	£	£
Opening stock	1,492	1,260
Purchases	458	11,886
Closing stock	(57)	(1,492)
	<u>1,893</u>	<u>11,654</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Activity Centre	<u>442,073</u>	<u>494</u>	<u>442,567</u>

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020**

**8. SUPPORT COSTS**

	Finance £
Activity Centre	<u>494</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/12/20	31/12/19
	£	£
Depreciation - owned assets	<u>25,374</u>	<u>27,002</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**11. STAFF COSTS**

	31/12/20	31/12/19
	£	£
Wages and salaries	148,635	224,100
Other pension costs	2,984	3,963
	<u>151,619</u>	<u>228,063</u>

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

	31/12/20	31/12/19
Number of Admin Staff	2	2
Number of Seasonal Staff	6	16
	<u>8</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,028	24,500	26,528
<b>Charitable activities</b>			
Activity Centre	443,710	-	443,710
Other trading activities	46,192	-	46,192
Investment income	400	-	400
<b>Total</b>	<u>492,330</u>	<u>24,500</u>	<u>516,830</u>
<b>EXPENDITURE ON</b>			
Raising funds	11,654	-	11,654
<b>Charitable activities</b>			
Activity Centre	404,886	43,339	448,225

Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	3,963	-	3,963
<b>Total</b>	<b>420,503</b>	<b>43,339</b>	<b>463,842</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>71,827</b>	<b>(18,839)</b>	<b>52,988</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	75,590	686,893	762,483
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>147,417</b>	<b>668,054</b>	<b>815,471</b>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Long leasehold £	Improvement to property £
<b>COST</b>			
At 1st January 2020	126,349	761,576	115,988
Additions	-	-	-
At 31st December 2020	126,349	761,576	115,988
<b>DEPRECIATION</b>			
At 1st January 2020	53,488	280,314	7,682
Charge for year	2,527	15,231	2,321
At 31st December 2020	56,015	275,545	10,003
<b>NET BOOK VALUE</b>			
At 31st December 2020	70,334	486,031	105,985
At 31st December 2019	72,861	501,262	108,306
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1st January 2020	214,218	3,573	1,221,704
Additions	-	1,926	1,926
At 31st December 2020	214,218	5,499	1,223,630
<b>DEPRECIATION</b>			
At 1st January 2020	195,061	3,513	520,058
Charge for year	4,789	506	25,374
At 31st December 2020	199,850	4,019	545,432
<b>NET BOOK VALUE</b>			
At 31st December 2020	14,368	1,480	678,198
At 31st December 2019	19,157	60	701,646

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020**

**13. TANGIBLE FIXED ASSETS - continued**

On 1 April 1999 a free 99 year lease over the land and buildings at Eaton Vale was issued to Eaton Vale Scout & Guide Activity Centre Limited by the Norfolk Scout Association.

**14. STOCKS**

	31/12/20	31/12/19
	£	£
Stocks	57	1,492
	<u>57</u>	<u>1,492</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/20	31/12/19
	£	£
Trade debtors	27,903	51,403
VAT	23,320	-
Prepayments	18,959	21,098
	<u>70,182</u>	<u>72,501</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/20	31/12/19
	£	£
Other loans (see note 18)	5,238	3,750
Trade creditors	18,161	27,294
Social security and other taxes	1,985	3,260
VAT	-	3,547
Accruals and deferred income	31,271	28,353
	<u>56,655</u>	<u>66,204</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31/12/20	31/12/19
	£	£
Other loans (see note 18)	-	3,343
	<u>-</u>	<u>3,343</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	31/12/20	31/12/19
	£	£
Amounts falling due within one year on demand:		
Other loans	5,238	3,750
	<u>5,238</u>	<u>3,750</u>
Amounts falling between one and two years:		
Other loans	-	3,343
	<u>-</u>	<u>3,343</u>

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020**

**19. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	147,417	231,050	378,467
<b>Restricted funds</b>			
Activity Centre Building	668,054	(19,540)	648,514
<b>TOTAL FUNDS</b>	<u>815,471</u>	<u>211,510</u>	<u>1,026,981</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	606,700	(375,650)	231,050
<b>Restricted funds</b>			
Activity Centre Building	-	(19,540)	(19,540)
Covid Job Rentension Scheme	52,254	(52,254)	-
	<u>52,254</u>	<u>(71,794)</u>	<u>(19,540)</u>
<b>TOTAL FUNDS</b>	<u>658,954</u>	<u>(447,444)</u>	<u>211,510</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	75,590	71,827	147,417
<b>Restricted funds</b>			
Activity Centre Building	686,893	(18,839)	668,054
<b>TOTAL FUNDS</b>	<u>762,483</u>	<u>52,988</u>	<u>815,471</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	492,330	(420,503)	71,827
<b>Restricted funds</b>			
Activity Centre Building	-	(18,839)	(18,839)
Roof Repair	24,500	(24,500)	-
	<u>24,500</u>	<u>(43,339)</u>	<u>(18,839)</u>
<b>TOTAL FUNDS</b>	<u>516,830</u>	<u>(463,842)</u>	<u>52,988</u>

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Notes to the Financial Statements - continued  
For The Year Ended 31st December 2020**

**19. MOVEMENT IN FUNDS - continued**

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	75,590	302,877	378,467
<b>Restricted funds</b>			
Activity Centre Building	686,893	(38,379)	648,514
<b>TOTAL FUNDS</b>	<u>762,483</u>	<u>264,498</u>	<u>1,028,981</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,099,030	(796,153)	302,877
<b>Restricted funds</b>			
Activity Centre Building	-	(38,379)	(38,379)
Roof Repair	24,500	(24,500)	-
Covid Job Rentension Scheme	52,254	(52,254)	-
	<u>76,754</u>	<u>(115,133)</u>	<u>(38,379)</u>
<b>TOTAL FUNDS</b>	<u>1,175,784</u>	<u>(911,286)</u>	<u>264,498</u>

The movement in restricted funds represents depreciation expense in the leasehold property.

**20. RELATED PARTY DISCLOSURES**

During the financial year, the charity received a £30,000 (2019:£NIL) donation from Girlguiding Norfolk. The charity also received a £30,000 (2019:£NIL) donation from Norfolk Scout Association.

**21. CONNECTED CHARITIES**

The Norfolk Scout Association and Girlguiding Norfolk are connected charities which operate from Eaton Vale Scout & Guide Activity Centre.

The trustees L Franklin & M Burrell are also trustees of the Norfolk Scout Association, and C Pratt, J Leeson & C Martin are also trustees of Girlguiding Norfolk.



**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2020**

	31/12/20 £	31/12/19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	60,355	26,528
Insurance compensation	459,132	-
CJRS	52,254	-
Norwich City Council Grant	28,000	-
	<u>599,741</u>	<u>26,528</u>
<b>Other trading activities</b>		
Shop income	390	9,959
Other Incoming resources	35,250	36,233
	<u>35,640</u>	<u>46,192</u>
<b>Investment income</b>		
Bank Interest Receivable	330	400
<b>Charitable activities</b>		
Use of facilities	23,243	443,710
<b>Total incoming resources</b>	<u>658,954</u>	<u>516,830</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,492	1,260
Purchases	458	11,886
Closing stock	(57)	(1,492)
	<u>1,893</u>	<u>11,654</u>
<b>Charitable activities</b>		
Wages	148,635	224,100
Insurance	18,572	18,924
Light and heat	11,190	14,838
Telephone	2,963	2,334
Postage and stationery	2,825	3,728
Advertising	60	1,059
Sundries	456	1,333
Travel & Motor Expenses	246	948
Subscriptions	1,437	1,715
Activities Equipment	205	9,912
Accountancy Fees	5,724	8,426
Professional & legal fees	47,769	5,866
Computer Expenses	4,684	6,421
Maintenance	37,489	33,533
Rates and Water	7,125	5,487
Catering & Off Site Activities	1,460	40,880
Staff training	47	12,509
Major repairs	125,811	28,054
Short leasehold	2,527	2,527
Long leasehold	15,232	15,232
Improvements to property	2,320	2,320
Fixtures and fittings	4,789	6,386
Carried forward	<u>441,566</u>	<u>446,532</u>

This page does not form part of the statutory financial statements

**Eaton Vale Scout & Guide  
Activity Centre Ltd**

**Detailed Statement of Financial Activities  
For The Year Ended 31st December 2020**

	31/12/20 £	31/12/19 £
<b>Charitable activities</b>		
Brought forward	441,566	446,532
Computer equipment	507	536
	<u>442,073</u>	<u>447,068</u>
<b>Other</b>		
Pensions	2,984	3,963
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	494	1,157
Total resources expended	<u>447,444</u>	<u>463,842</u>
<b>Net income</b>	<u>211,510</u>	<u>52,988</u>

This page does not form part of the statutory financial statements