

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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Trustees	Mr D Human	
	Mrs W Human	
	Mrs J C Little	
	Mr P Wright	
	Mr A Lupson	(Appointed 25 April 2023)
	Mrs C R Gatehouse	(Appointed 10 May 2023)
	Mrs C Chapman	(Appointed 27 June 2023)
	Mr D Waters	(Appointed 1 September 2023)
	Mr M Burrell	(Appointed 13 September 2023)
	Mrs Y Kemp	(Appointed 4 October 2023)
	Mrs F Hunter	(Appointed 9 October 2023)
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 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 Iceni 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 Iceni 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 Iceni 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 Iceni 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.

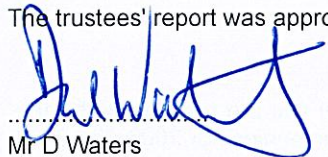


# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## 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

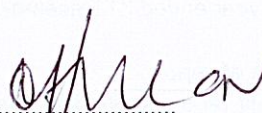
Date: 18/4/2024



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

	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>			251,306		290,560



# 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

### 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

### 7 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	-	5,238

### 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)
	6,541	8,416

# 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	<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

### 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	21	15

Employment costs	2023 £	2022 £
Wages and salaries	196,645	167,554

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>

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# 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
	<u>331,133</u>	<u>775,710</u>	<u>(523,739)</u>	<u>(7,841)</u>	<u>575,263</u>
<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
	<u>285,546</u>	<u>504,807</u>	<u>(459,220)</u>	<u>-</u>	<u>331,133</u>

### 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
	<u>575,263</u>	<u>597,744</u>	<u>1,173,007</u>
	<u>575,263</u>	<u>597,744</u>	<u>1,173,007</u>
	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
	<u>331,133</u>	<u>625,557</u>	<u>956,690</u>
	<u>331,133</u>	<u>625,557</u>	<u>956,690</u>



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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>	<b>40,512</b>	<b>71,745</b>