

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
1ST MILNROW SCOUTS**

# **1ST MILNROW SCOUTS**

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# **1ST MILNROW SCOUTS**

## **Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1202432

#### **Principal address**

12 Bealcroft Close  
Milnrow  
Rochdale  
OL16 3DX

#### **Trustees**

S Lerman Chairman  
Mrs M I Wedgwood  
Miss H L Pearson  
J S Smith  
A Wedgwood  
Mrs D Cox  
T Hill  
Mrs N Naylor  
Mrs A Crossley (appointed 10/7/25)

Approved by order of the board of trustees on 10 July 2025 and signed on its behalf by:

Miss H L Pearson - Trustee

**Independent Examiner's Report to the Trustees of  
1st Milnrow Scouts**

**Independent examiner's report to the trustees of 1st Milnrow Scouts**

I report to the charity trustees on my examination of the accounts of 1st Milnrow Scouts (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Kiran Darji            (AAT3)

10 July 2025

# 1ST MILNROW SCOUTS

## Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	900
<b>Charitable activities</b>					
Members Income		13,880	-	13,880	14,889
Member activities and trips		10,106	-	10,106	19,840
Other trading activities	2	5,216	-	5,216	6,084
Investment income	3	396	-	396	310
<b>Total</b>		<u>29,598</u>	<u>-</u>	<u>29,598</u>	<u>42,023</u>
<b>EXPENDITURE ON</b>					
Raising funds		4,415	-	4,415	617
<b>Charitable activities</b>					
Member activities and trips	4	11,110	-	11,110	27,596
Other		11,962	200	12,162	10,251
<b>Total</b>		<u>27,487</u>	<u>200</u>	<u>27,687</u>	<u>38,464</u>
<b>NET INCOME/(EXPENDITURE)</b>		2,111	(200)	1,911	3,559
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		38,340	3,600	41,940	38,381
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>40,451</u>	<u>3,400</u>	<u>43,851</u>	<u>41,940</u>

The notes form part of these financial statements

# 1ST MILNROW SCOUTS

## Balance Sheet 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	2,758	3,400	6,158	6,595
<b>CURRENT ASSETS</b>					
Debtors	9	1,905	-	1,905	6,499
Cash at bank		36,135	-	36,135	30,090
		<u>38,040</u>	<u>-</u>	<u>38,040</u>	<u>36,589</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(347)	-	(347)	(1,244)
<b>NET CURRENT ASSETS</b>		<u>37,693</u>	<u>-</u>	<u>37,693</u>	<u>35,345</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		40,451	3,400	43,851	41,940
<b>NET ASSETS</b>		<u>40,451</u>	<u>3,400</u>	<u>43,851</u>	<u>41,940</u>
<b>FUNDS</b>	11				
Unrestricted funds				40,451	38,340
Restricted funds				3,400	3,600
<b>TOTAL FUNDS</b>				<u>43,851</u>	<u>41,940</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 July 2025 and were signed on its behalf by:

M I Wedgwood - Trustee

H L Pearson - Trustee

The notes form part of these financial statements

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2025

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### 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.

Fixtures and fittings                      -    15% reducing balance and 5% straight line

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

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

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

### 2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	5,216	6,084
	<u>          </u>	<u>          </u>

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2025

### 3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	396	310

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Member activities and trips	11,110

### 5. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Other resources expended	3,729	1,360	7,073	12,162

### 6. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	900	-	900
<b>Charitable activities</b>			
Members Income	14,889	-	14,889
Member activities and trips	19,840	-	19,840
Other trading activities	6,084	-	6,084
Investment income	310	-	310
<b>Total</b>	42,023	-	42,023
<b>EXPENDITURE ON</b>			
Raising funds	617	-	617
<b>Charitable activities</b>			
Member activities and trips	27,596	-	27,596
Other	10,051	200	10,251
<b>Total</b>	38,264	200	38,464



# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2025

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	3,759	(200)	3,559
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	34,581	3,800	38,381
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>38,340</u>	<u>3,600</u>	<u>41,940</u>

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>7,488</u>
<b>DEPRECIATION</b>	
At 1 April 2024	893
Charge for year	<u>437</u>
At 31 March 2025	<u>1,330</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>6,158</u>
At 31 March 2024	<u>6,595</u>

### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	1,542	5,983
Prepayments and accrued income	<u>363</u>	<u>516</u>
	<u>1,905</u>	<u>6,499</u>

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2025

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	267	494
Other creditors	80	750
	<u>347</u>	<u>1,244</u>

### 11. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	18,340	2,111	(4,500)	15,951
Building Fund	20,000	-	4,500	24,500
	<u>38,340</u>	<u>2,111</u>	<u>-</u>	<u>40,451</u>
<b>Restricted funds</b>				
Restricted Fixed Assets - Container	3,600	(200)	-	3,400
	<u>41,940</u>	<u>1,911</u>	<u>-</u>	<u>43,851</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	29,598	(27,487)	2,111
<b>Restricted funds</b>			
Restricted Fixed Assets - Container	-	(200)	(200)
	<u>29,598</u>	<u>(27,687)</u>	<u>1,911</u>

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2025

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	16,081	3,759	(1,500)	18,340
Building Fund	18,500	-	1,500	20,000
	34,581	3,759	-	38,340
<b>Restricted funds</b>				
Restricted Fixed Assets - Container	3,800	(200)	-	3,600
<b>TOTAL FUNDS</b>	<u>38,381</u>	<u>3,559</u>	<u>-</u>	<u>41,940</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	42,023	(38,264)	3,759
<b>Restricted funds</b>			
Restricted Fixed Assets - Container	-	(200)	(200)
<b>TOTAL FUNDS</b>	<u>42,023</u>	<u>(38,464)</u>	<u>3,559</u>

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	16,081	5,870	(6,000)	15,951
Building Fund	18,500	-	6,000	24,500
	34,581	5,870	-	40,451
<b>Restricted funds</b>				
Restricted Fixed Assets - Container	3,800	(400)	-	3,400
<b>TOTAL FUNDS</b>	<u>38,381</u>	<u>5,470</u>	<u>-</u>	<u>43,851</u>

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2025

### 11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,621	(65,751)	5,870
<b>Restricted funds</b>			
Restricted Fixed Assets - Container	-	(400)	(400)
<b>TOTAL FUNDS</b>	<u>71,621</u>	<u>(66,151)</u>	<u>5,470</u>

### 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

# 1ST MILNROW SCOUTS

## Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	900
<b>Other trading activities</b>		
Fundraising events	5,216	6,084
<b>Investment income</b>		
Deposit account interest	396	310
<b>Charitable activities</b>		
Grants	800	3,758
Member fees	13,080	11,131
Member contribution towards trips and activities	10,106	8,170
Member contribution towards Kandersteg	-	11,670
	<hr/> 23,986	<hr/> 34,729
<b>Total incoming resources</b>	29,598	42,023
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	4,415	617
<b>Charitable activities</b>		
Member activities and trips	11,110	9,559
Members trip to Kandersteg	-	18,037
	<hr/> 11,110	<hr/> 27,596
<b>Support costs</b>		
<b>Management</b>		
Rent	3,076	2,579
Insurance	505	161
Postage and stationery	148	154
	<hr/> 3,729	<hr/> 2,894
<b>Finance</b>		
Bank charges	923	689
Fixtures and fittings	437	456
	<hr/> 1,360	<hr/> 1,145

This page does not form part of the statutory financial statements

# 1ST MILNROW SCOUTS

## Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Finance</b>		
<b>Other</b>		
Census payment	4,414	3,713
Badges and uniform	1,944	2,081
Equipment repairs	682	318
Courses	33	100
	<hr/>	<hr/>
	7,073	6,212
	<hr/>	<hr/>
Total resources expended	27,687	38,464
	<hr/>	<hr/>
<b>Net income</b>	<u>1,911</u>	<u>3,559</u>

This page does not form part of the statutory financial statements