

**Weymouth West Air Scout Group**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# **Weymouth West Air Scout Group**

## **CONTENTS**

	<b>Page</b>
Trustees' and Other Information	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12
Supplementary Information relating to the Financial Statements	14

## **Weymouth West Air Scout Group**

### **TRUSTEES' AND OTHER INFORMATION**

#### **Trustees**

Ian Camp  
Desmond Lochrie  
Ann Isbell (Resigned 26 September 2024)  
Miriam Isbell  
Gary Clothier  
Charlotte Cartwright (Resigned 26 September 2024)  
Bryony Bishton (Resigned 26 September 2024)  
Jacqui Clark (Resigned 26 September 2024)  
Paul Kingman (Resigned 26 September 2024)  
Margaret Parrin (Resigned 26 September 2024)  
John Naylor  
Stephen Richards (Resigned 26 September 2024)  
Serena Warren (Resigned 26 September 2024)  
Lorraine Ovenden (Resigned 26 September 2024)

#### **Company Registration Number**

269375

#### **Independent Examiner**

A Hunter & Co  
61 St. Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

# **Weymouth West Air Scout Group**

## **TRUSTEES' REPORT**

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Weymouth West Air Scout Group present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Financial Review**

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

### **Results and Dividends**

At the end of the financial year the charity has assets of £869,428 (2024 - £186,597) and liabilities of £120 (2024 - £120). The net assets of the charity have increased by £682,831.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Weymouth West Air Scout Group subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:

---

**Gary Clothier**  
Trustee

---

**Desmond Lochrie**  
Trustee

# **Weymouth West Air Scout Group**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:**

\_\_\_\_\_  
**Gary Clothier**  
**Trustee**

\_\_\_\_\_  
**Desmond Lochrie**  
**Trustee**

# **Weymouth West Air Scout Group**

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WEYMOUTH WEST AIR SCOUT GROUP**

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act; and
- state whether particular matters have come to our attention.

### **Basis of independent examiner's report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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.

---

**Mrs A Hunter**  
**A HUNTER & CO**  
61 St. Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

**Date:** .....

# Weymouth West Air Scout Group

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>					
Donations and legacies	3.1	-	-	157	157
Charitable activities					
charitable activities	3.2	22,123	22,123	20,202	20,202
Investments	3.3	2,451	2,451	918	918
Other income	3.4	703,279	703,279	168,951	168,951
<b>Total income</b>		<b>727,853</b>	<b>727,853</b>	<b>190,228</b>	<b>190,228</b>
<b>Expenditure</b>					
Charitable activities	4.1	45,022	45,022	70,643	70,643
<b>Net income/(expenditure)</b>		<b>682,831</b>	<b>682,831</b>	<b>119,585</b>	<b>119,585</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>682,831</b>	<b>682,831</b>	<b>119,585</b>	<b>119,585</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	11	186,477	186,477	66,892	66,892
<b>Total funds at the end of the year</b>		<b>869,308</b>	<b>869,308</b>	<b>186,477</b>	<b>186,477</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Weymouth West Air Scout Group

## BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	7	<u>729,151</u>	<u>114,255</u>
<b>Current Assets</b>			
Stocks	8	200	200
Cash at bank and in hand		<u>140,077</u>	<u>72,142</u>
		<u>140,277</u>	<u>72,342</u>
<b>Creditors: Amounts falling due within one year</b>	9	<u>(120)</u>	<u>(120)</u>
<b>Net Current Assets</b>		<u>140,157</u>	<u>72,222</u>
<b>Total Assets less Current Liabilities</b>		<u>869,308</u>	<u>186,477</u>
<b>Funds</b>			
General fund (unrestricted)		<u>869,308</u>	<u>186,477</u>
<b>Total funds</b>	11	<u>869,308</u>	<u>186,477</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on \_\_\_\_\_ and signed on its behalf by

\_\_\_\_\_  
Gary Clothier  
Trustee

\_\_\_\_\_  
Desmond Lochrie  
Trustee



# Weymouth West Air Scout Group

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Weymouth West Air Scout Group is a charity incorporated in the United Kingdom. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

##### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

# Weymouth West Air Scout Group

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - No depreciation

### Stock

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

<b>3. INCOME</b>				
<b>3.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	-	-	-	157
	=====	=====	=====	=====
<b>3.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income:</b>				
Income from charitable activities	22,123	-	22,123	20,202
	=====	=====	=====	=====
<b>3.3 INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	2,451	-	2,451	918
	=====	=====	=====	=====

**Weymouth West Air Scout Group**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>3.4</b>	<b>OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other income		<u>703,279</u>	<u>-</u>	<u>703,279</u>	<u>168,951</u>
<b>4.</b>	<b>EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	<u>45,022</u>	<u>-</u>	<u>-</u>	<u>45,022</u>	<u>70,643</u>
<b>5.</b>	<b>NET INCOME</b>				<b>2025</b>	<b>2024</b>
					<b>£</b>	<b>£</b>
	<b>Net Income is stated after charging/(crediting):</b>					
	Grants receivable received				<u>(703,279)</u>	<u>(168,951)</u>
<b>6.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2025</b>	<b>2024</b>
					<b>£</b>	<b>£</b>
	Revenue grants received				703,279	168,951
	Bank interest				2,451	918
					<u>705,730</u>	<u>169,869</u>
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>					
				<b>Land and buildings freehold</b>	<b>Total</b>	
	<b>Cost</b>			<b>£</b>	<b>£</b>	
	At 1 April 2024			114,255	114,255	
	Additions			614,896	614,896	
	At 31 March 2025			<u>729,151</u>	<u>729,151</u>	
	<b>Net book value</b>					
	At 31 March 2025			<u>729,151</u>	<u>729,151</u>	
	At 31 March 2024			<u>114,255</u>	<u>114,255</u>	
<b>8.</b>	<b>STOCKS</b>				<b>2025</b>	<b>2024</b>
					<b>£</b>	<b>£</b>
	Stock (non trading)				<u>200</u>	<u>200</u>
<b>9.</b>	<b>CREDITORS</b>				<b>2025</b>	<b>2024</b>
	<b>Amounts falling due within one year</b>				<b>£</b>	<b>£</b>
	Accruals and deferred income				<u>120</u>	<u>120</u>

**Weymouth West Air Scout Group**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**10. RESERVES**

	<b>2025</b> £	2024 £
At the beginning of the year	<b>186,477</b>	66,892
Surplus for the financial year	<b>682,831</b>	119,585
At the end of the year	<b>869,308</b>	186,477

**11. FUNDS**

**11.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	<b>Unrestricted Funds</b> £	<b>Total Funds</b> £
At 1 April 2023	66,892	66,892
Movement during the financial year	119,585	119,585
At 31 March 2024	186,477	186,477
Movement during the financial year	682,831	682,831
At 31 March 2025	<b>869,308</b>	<b>869,308</b>

**11.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers between funds £</b>	<b>Balance 31 March 2025 £</b>
<b>Unrestricted funds</b>					
Unrestricted General	186,477	727,853	45,022	-	869,308
<b>Total funds</b>	<b>186,477</b>	<b>727,853</b>	<b>45,022</b>	<b>-</b>	<b>869,308</b>

**11.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Fixed assets - charity use £</b>	<b>Current assets £</b>	<b>Current liabilities £</b>	<b>Total £</b>
Unrestricted general funds	729,151	140,277	(120)	869,308
	<b>729,151</b>	<b>140,277</b>	<b>(120)</b>	<b>869,308</b>

**12. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**WEYMOUTH WEST AIR SCOUT GROUP**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**Weymouth West Air Scout Group**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 March 2025

	2025 £	2024 £
<b>Income</b>	<b>22,123</b>	21,659
<b>Expenses</b>		
Training costs	3,233	-
Capitation Fee	4,838	4,482
Hall hire	6,499	2,360
Storage rent	3,660	2,857
Water rates	507	251
Insurance	856	517
Light and heat	1,889	226
Uniform	521	1,032
Badges and scarves	871	1,514
Extension work and general repairs	7,325	45,019
Ground maintenance	-	660
Hall maintenance and cleaning	318	105
Camp expenditure & activities	6,233	4,870
Camp refunds	-	1,300
Hire of equipment and vehicles	886	780
Legal and professional	1,800	4,355
Accountancy	120	120
General expenses	1,691	-
Sectional costs	3,175	1,495
Charitable donations	600	-
	<b>45,022</b>	71,943
<b>Miscellaneous income</b>		
Revenue grants received	703,279	168,951
Bank interest	2,451	918
	<b>705,730</b>	169,869
<b>Net surplus</b>	<b>682,831</b>	119,585

Signed By

**GARY CLOTHIER**

Date Signed	2025-08-26 19:40:32
Email	westgsl@btinternet.com
Printed Name	Gary Clothier
IP Address	2a0b:5f04:10ef:3a00:9c27:3453:9041:2d4a
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/139.0.0.0 Safari/537.36 Edg/139.0.0.0
Name of signatory	Gary Clothier