

# 1ST BURGHFIELD SCOUT GROUP

England & Wales - Charity number 285392

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1982-09-27

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

## Contact

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**Address** The Scout Hut  
Hollybush Lane  
Burghfield Common  
Berkshire  
RG7 3JL

**Phone** 07887893602

**Email** [GSL@1stbands.org](mailto:GSL@1stbands.org)

**Website** [www.1stBands.org](http://www.1stBands.org)

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

**Activities:** The Scout Group comprises Beavers, Cubs and Scouts. We provide educational and fun activities for Boys and Girls in the Burghfield and Sulhampstead areas of West Berkshire. We aim to develop citizenship and life skills and instill respect for the environment and society.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

## Geography

- West Berkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£104,792	£100,267	-	-
2024-03-31	£84,864	£85,485	-	-
2023-03-31	£69,248	£63,764	-	-
2022-03-31	£85,201	£57,879	-	-
2021-03-31	£68,120	£39,624	-	-

## Trustees

Name	Role	Appointed
Ian Morrin	Chair	2022-01-01
Adrian Smith		2022-07-02
Alex Woodward		2023-09-29
Catherine Mulhall		2022-07-02
David Peter Burrige		2023-04-05
David Russell		2024-10-09
Dean Wilding		2024-07-31
Mark Alexander John Moffat		2023-09-29
Oliver Woodcock		2024-09-21
Sarah McGibbon		2023-09-29
Sheena Isobel Cartwright		2023-04-05

**1ST BURGHFIELD SCOUT GROUP**

England & Wales - Charity number 285392

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# Accounts

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# Trustees' Annual Report

For the period

From (start date)

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to end date

3	1	0	3	2	5
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## Section A

## Reference and administration details

Charity name

1st Burghfield Scout Group

Other names the charity is known by

1st Burghfield and Sulhamstead Scout Group

Registered charity number (if any)

2 8 5 3 9 2

HQ registration number

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Charity's principal address

The Scout Hut

Hollybush Lane

Burghfield Common, Berkshire

Postcode

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Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	David Peter Burridge		
2	Sheena Isobel Cartwright		
3	Sarah McGibbon	Treasurer	
4	Mark Alexander John Moffat		
5	Ian Morrin	Chair	
6	Catherine Mulhall		
7	David Russell		20 November 2024
8	Adrian Smith		
9	Dean Wilding		14 September 2024
10	Alex Woodward		
11	Oliver Woodcock		14 September 2024
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

Type of advisor	Name	Address
Independent Examiner	Emma Sibley	Sycamore House, Hollybush Lane, Burghfield Common, Reading, RG7 3JL

**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The Group is managed by the Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Chair, Treasurer and 8 Trustees and meets six times over the year. Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe program+G81 mes that gives young people skills for life.

**Risk and Internal Control**

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, These are regularly reviewed and systems have been established to mitigate against them.

The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustees could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include the segregation of duties in respect of initiation and authorisation for all payments, and a comprehensive insurance policies to ensure that insurable risks are covered.

**Section C**

**Objectives and activities**

Summary of the objects of the charity set out in its governing document

**The Purpose of Scouting**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

**The Values of Scouting**

As Scouts we are guided by these values:

**Integrity** - We act with integrity; we are honest, trustworthy and loyal.

**Respect** - We have self-respect and respect for others.

**Care** - We support others and take care of the world in which we live.

**Belief** - We explore our faiths, beliefs and attitudes.

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

**The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Our Squirrels, Beaver, Cubs, Scouts and Explorer Units enjoyed a wide variety of activities during this year. This includes a multiple Section led camps and sleepovers. The summer term saw young people raise over £2500 for cancer research taking part in the race for life pretty muddy 5K. They also took part in water sports, survival camping, first aid, cooking on camp fires, as well as many other activities in support of gaining scout badges. During this time the group also attended the Remembrance Parade in November and St Georges Day in April.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- contribution made by volunteers;
- policy on investments.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year

Continually providing a wide variety of activities throughout the year developing both young people and adults, at the same undertaking community activities to represent both the group and scouting in a positive light within the local area

**Section E****Financial Review**

Brief statement of the charity's policy on reserves

**Reserves Policy**

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 6 months running costs and our annual capitation fees.

The Group held reserves of £134k at year end. This is above the level required for operating expenses.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

N/A

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds
- how expenditure has supported the key
- investment policy and objectives;

The main source of income for the group is the termly subscription from members, together with associated gift aid recovered. The Scout Hut which is owned by the group is used to generate additional income from usage during the daytime and also at weekends.

**Investment Policy**

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

**Section F****Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

We are considering upgrading the air conditioning/ heating in the big hall of the hut, we are also looking to upgrade and repair our camping equipment.

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Ian Morrín	
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Full name(s)

Ian Morrín	Sarah McGibbon
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Position (eg Secretary, Chair)

Chair	Treasurer
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Date

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## Independent examiner's report to the trustees of 1<sup>st</sup> Burghfield Scout Group

I report to the trustees on my examination of the accounts of the 1<sup>st</sup> Burghfield Scout Group for the year ended 31 March 2025

### Responsibilities and basis of report

As the charity trustees of the 1<sup>st</sup> Burghfield Scout Group 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 1<sup>st</sup> Burghfield Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

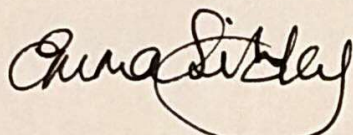
### Independent examiner's statement

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

1. accounting records were not kept in respect of the 1<sup>st</sup> Burghfield Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name: Mrs Emma Claire Sibley. BSc ACA

Relevant professional qualification or membership:

Bsc (Accounting) Hull 1994

ICAEW – ACA 1997 – Membership number 8555825

Address: Sycamore House, Hollybush Lane, Burghfield Common, Reading, RG7 3JL

Date:

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<b>1st Burghfield Scout Group</b>			Charity No (if any)	285392
<b>Annual accounts for the period</b>				
Period start date	<b>01/04/2024</b>	To	Period end date	31/03/2025



## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	41,123	-	-	41,123	41,097
Charitable activities	S02	45,375	-	-	45,375	24,028
Other trading activities	S03	17,089	-	-	17,089	18,860
Investments	S04	1,205	-	-	1,205	879
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>104,792</b>	<b>-</b>	<b>-</b>	<b>104,792</b>	<b>84,864</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	83,194	-	-	83,194	68,925
Separate material item of expense	S10	17,073	-	-	17,073	16,560
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>100,267</b>	<b>-</b>	<b>-</b>	<b>100,267</b>	<b>85,485</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	4,525	-	-	4,525	- 621
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>4,525</b>	<b>-</b>	<b>-</b>	<b>4,525</b>	<b>- 621</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>4,525</b>	<b>-</b>	<b>-</b>	<b>4,525</b>	<b>- 621</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	129,313	-	-	129,313	129,934
<b>Total funds carried forward</b>	S22	<b>133,838</b>	<b>-</b>	<b>-</b>	<b>133,838</b>	<b>129,313</b>

# Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	48,687	-	-	48,687	51,945
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	48,687	-	-	48,687	51,945
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,838	-	-	1,838	5,963
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	85,917	-	-	85,917	77,256
<b>Total current assets</b>		B10	87,755	-	-	87,755	83,219
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	2,604	-	-	2,604	5,851
<b>Net current assets/(liabilities)</b>		B12	85,151	-	-	85,151	77,368
<b>Total assets less current liabilities</b>		B13	133,838	-	-	133,838	129,313
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	133,838	-	-	133,838	129,313
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	133,838	-	-	133,838	129,313
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	133,838	-	-	133,838	129,313

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Ian Morrin	01/10/25
	Sarah McGibbon	01/10/25

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b><i>Sufficient cash resources are available to enable the payment of expenditure in conjunction with the subscriptions which are charged in advance of the term.</i></b>
<b><i>None</i></b>
<b><i>N/A</i></b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

No\*

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	N/A
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	N/A
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	N/A

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	N/A
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	N/A
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	N/A

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	N/A
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<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	N/A
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	N/A

## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
				✓
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
				✓
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
			✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓		
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	✓		
	They are valued at cost.	Yes	No	N/a
		✓		
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

--

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	1,232	-	-	1,232	713
	Gift Aid	6,719	-	-	6,719	7,287
	Legacies		-	-	-	-
	General grants provided by government/other charities		-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	33,172	-	-	33,172	33,097
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		41,123	-	-	41,123	41,097
<b>Charitable activities:</b>	Camp income	37,019	-	-	37,019	15,252
	Section activities	8,096	-	-	8,096	8,286
	Other	260	-	-	260	490
	<b>Total</b>		45,375	-	-	45,375
<b>Other trading activities:</b>	Hire of HQ and equipment	16,862	-	-	16,862	18,485
	Fundraising	227	-	-	227	375
	Other	-	-	-	-	-
	<b>Total</b>		17,089	-	-	17,089
<b>Income from investments:</b>	Interest income	1,205	-	-	1,205	879
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		1,205	-	-	1,205	879
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>TOTAL INCOME</b>		104,792	-	-	104,792	84,864

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

None

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	<b>£</b>							
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Scouting activities	50,215	-	-	50,215	35,574	-	-	35,574
Property costs including equipment	27,541	-	-	27,541	27,037	-	-	27,037
Vehicle costs	2,572	-	-	2,572	2,666	-	-	2,666
Other	2,866	-	-	2,866	3,648	-	-	3,648
<b>Total expenditure on charitable activities</b>	<b>83,194</b>	-	-	<b>83,194</b>	<b>68,925</b>	-	-	<b>68,925</b>
<b>Separate material item of expense</b>								
Capitation	17,073	-	-	17,073	16,560	-	-	16,560
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17,073</b>	-	-	<b>17,073</b>	<b>16,560</b>	-	-	<b>16,560</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>100,267</b>	-	-	<b>100,267</b>	<b>85,485</b>	-	-	<b>85,485</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	100,267	-	-	100,267	85,485	-	-	85,485
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>100,267</b>	-	-	<b>100,267</b>	<b>85,485</b>	-	-	<b>85,485</b>

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 14 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	17,560	74,271	91,831
Additions	-	-	-	5,442	5,442
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	17,560	79,713	97,273

**14.2 Depreciation and impairments**

	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	SL or RB
<b>**Basis</b>					
<b>** Rate</b>			25%	2%/10%/25%	
At beginning of the year	-	-	5,560	34,326	39,886
Disposals	-	-	-	-	-
Depreciation	-	-	4,000	4,700	8,700
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	9,560	39,026	48,586

**14.3 Net book value**

Net book value at the beginning of the year	-	-	12,000	39,945	51,945
Net book value at the end of the year	-	-	8,000	40,687	48,687

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

None

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

None

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

	This year	Last year
	N/A	N/A
	-	-

**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

	This year	Last year
	£	£
	N/A	N/A
	N/A	N/A
	N/A	N/A

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
1,339	1,433
499	4,530
1,838	5,963

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,604	5,851	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>2,604</b>	<b>5,851</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

	This year	Last year
<i>Revenue received in advance of camp and other activities</i>		<i>Revenue received in advance of camp and other activities</i>

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
5,109	3,000
	5,109
(5,109)	(3,000)
-	5,109

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year
<i>None</i>	<i>None</i>

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

<i>N/A</i>	<i>N/A</i>
------------	------------

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
<b>Total</b>

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
85,917	77,256
-	-
85,917	77,256

## Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	None	None
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	N/A	N/A

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
<b>Please provide details of the nature of the event</b>	None	None
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	N/A	N/A

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General trading activity	129,313	104,792	- 100,267	-	-	133,838
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>129,313</b>	<b>104,792</b>	<b>- 100,267</b>	<b>-</b>	<b>-</b>	<b>133,838</b>

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General trading activity	129,934	84,864	- 85,485	-	-	129,313
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	129,934	84,864	- 85,485	-	-	129,313

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
	None	

## Last year

Planned use	Purpose of the designation	Amount
	None	

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

--

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.


Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

### 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

### 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

**Last year**

There have been no related party transactions in the reporting period (True or False)

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

None

**1ST BURGFIELD SCOUT GROUP**

England & Wales - Charity number 285392

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# Accounts

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# Trustees' Annual Report

For the period

From (start date)

0	1	0	4	2	3
---	---	---	---	---	---

to end date

3	1	0	3	2	4
---	---	---	---	---	---

## Section A

## Reference and administration details

Charity name

1st Burghfield Scout Group

Other names the charity is known by

1st Burghfield and Sulhamstead Scout Group

Registered charity number (if any)

2	8	5	3	9	2
---	---	---	---	---	---

HQ registration number

--	--	--	--	--	--	--	--

Charity's principal address

The Scout Hut

Hollybush Lane

Burghfield Common, Berkshire

Postcode

R

G

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Names of the charity trustees who manage the charity

*(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)*

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	David Peter Burrige		Appointed 5/4/23
2	Sheena Isobel Cartwright		Appointed 5/4/23
3	Sarah McGibbon	Treasurer	Appointed 29/9/23
4	Mark Alexander John Moffat		Appointed 29/9/23
5	Ian Morrin	Chair	
6	Catherine Mulhall		
7	Adrian Smith		
8	Alex Woodward		Appointed 29/9/23
9	Rowena Bourne	Chair	Resigned 29/9/23
10	Mike Gomm		Resigned 29/9/23
11	Stephen Gomm		Resigned 29/9/23
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

*(These will be published in the annual report of the charity)*

Type of advisor	Name	Address
Independent Examiner	Emma Sibley	Sycamore House, Hollybush Lane, Burghfield Common, Reading, RG7 3JL

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and up to 8 other Trustees and meets every 2 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. In addition they provide strategic direction and support for securing grants and funds for larger projects. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

**Risk and Internal Control**

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, These are regularly reviewed and systems have been established to mitigate against them.

The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustees could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Summary of the objects of the charity set out in its governing document

### **The Purpose of Scouting**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

### **The Values of Scouting**

As Scouts we are guided by these values:

**Integrity** - We act with integrity; we are honest, trustworthy and loyal.

**Respect** - We have self-respect and respect for others.

**Care** - We support others and take care of the world in which we live.

**Belief** - We explore our faiths, beliefs and attitudes.

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

### **The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Our Squirrels, Beaver, Cubs, Scouts and Explorer Units enjoyed a wide variety of activities during this year; Including week long camps for Cubs and Scout and other Section led camps and sleepovers. The summer term saw young people take part in water sports, survival camping, first aid, cooking on camp fires, supporting the local forestry commission clear woodland pathways, as well as many other activities in support of gaining scout badges. During this year the group helped to celebrate the King's Coronation and attended the Remembrance Parade in November.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- contribution made by volunteers;
- policy on investments.

We are very fortunate to have had over 65 adult volunteers supporting the work of the Group over the year. All volunteers are DBS checked and receive training from the Scout Association. In addition we actively involve parents/carers in the running of meetings and maintenance of the building and grounds.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year

Our membership numbers have remained around 270-280 young people across the year, supported by 65 regular adult volunteer leaders. Over 150 young people and 30 leaders attended the Burghfield Village Remembrance parade in November 2023. We ran a fundraising/awareness stall at the Mortimer Coronation Event and plan for more community events during 2024. 2 of our Explorers and 3 of our leaders attended the World Scout Jamboree in South Korea in Summer 2023. During the year we established our first Squirrel Drey (children aged 4-5). We gave our young people numerous opportunities to camp over the year (over 600 nights away during 23/25) - including Beaver sleepovers for all sections, cubs attending the week long CubJam at Phassels Wood in May 2023, and the activity spectacular at Phassels wood in September. Scouts and Explorers had a week long camp on the Isle of Wight and attended Freezer camp at Paccar in February.

**Section E****Financial Review**

Brief statement of the charity's policy on reserves

**Reserves Policy**

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 6 months running costs.

The Group held reserves of approximately £129k at year end (2023 £129k).

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

N/A

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

The main source of income for the group is the termly subscription from members, together with associated gift aid recovered. The Scout Hut which is owned by the group is used to generate additional income from usage during the daytime and also at weekends. We seek grants to support larger building improvement works or significant equipment purchases.

- how expenditure has supported the key objectives of the charity;

- investment policy and objectives;

**Investment Policy**

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

**Section F****Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

--

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

<i>Ian Morrín</i>	
-------------------	--

Full name(s)

Ian Morrín	
------------	--

Position (eg Secretary, Chair)

Chair	
-------	--

Date

01	04	09	24	Y
----	----	----	----	---

## Independent examiner's report to the trustees of 1<sup>st</sup> Burghfield Scout Group

I report to the trustees on my examination of the accounts of the 1<sup>st</sup> Burghfield Scout Group for the year ended 31 March 2024

### Responsibilities and basis of report

As the charity trustees of the 1<sup>st</sup> Burghfield Scout Group 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 1<sup>st</sup> Burghfield Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the 1<sup>st</sup> Burghfield Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name: Mrs Emma Claire Sibley. BSc ACA

Relevant professional qualification or membership:

Bsc (Accounting) Hull 1994

ICAEW – ACA 1997 – Membership number 8555825

Address: Sycamore House, Hollybush Lane, Burghfield Common, Reading, RG7 3JL

Date:

25 September 2024



<b>1st Burghfield Scout Group</b>			Charity No (if any)	285392
<b>Annual accounts for the period</b>				
Period start date	<b>01/04/2023</b>	To	Period end date	31/03/2024

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	41,097	-	-	41,097	50,432
Charitable activities	S02	24,028	-	-	24,028	246
Other trading activities	S03	18,860	-	-	18,860	18,230
Investments	S04	879	-	-	879	340
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>84,864</b>	<b>-</b>	<b>-</b>	<b>84,864</b>	<b>69,248</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	68,925	-	-	68,925	46,455
Separate material item of expense	S10	16,560	-	-	16,560	17,309
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>85,485</b>	<b>-</b>	<b>-</b>	<b>85,485</b>	<b>63,764</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	- 621	-	-	- 621	5,484
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 621</b>	<b>-</b>	<b>-</b>	<b>- 621</b>	<b>5,484</b>
<b>Extraordinary items</b>						
	S16	-	-	-	-	-
<b>Transfers between funds</b>						
	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 621</b>	<b>-</b>	<b>-</b>	<b>- 621</b>	<b>5,484</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	129,933	-	-	129,933	124,450
<b>Total funds carried forward</b>	S22	<b>129,312</b>	<b>-</b>	<b>-</b>	<b>129,312</b>	<b>129,933</b>



# Section B

# Balance sheet

Guidance Notes

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets (Note 15)	B01	-	-	-	-	-	-
Tangible assets (Note 14)	B02	51,945	-	-	51,945	58,233	
Heritage assets (Note 16)	B03	-	-	-	-	-	
Investments (Note 17)	B04	-	-	-	-	-	
<b>Total fixed assets</b>	B05	51,945	-	-	51,945	58,233	
<b>Current assets</b>							
Stocks (Note 18)	B06	-	-	-	-	-	
Debtors (Note 19)	B07	5,963	-	-	5,963	3,182	
Investments (Note 17.4)	B08	-	-	-	-	-	
Cash at bank and in hand (Note 24)	B09	77,256	-	-	77,256	71,538	
<b>Total current assets</b>	B10	83,219	-	-	83,219	74,720	
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	5,851	-	-	5,851	3,020	
<b>Net current assets/(liabilities)</b>	B12	77,368	-	-	77,368	71,700	
<b>Total assets less current liabilities</b>	B13	129,313	-	-	129,313	129,933	
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-	
<b>Provisions for liabilities</b>	B15	-	-	-	-	-	
<b>Total net assets or liabilities</b>	B16	129,313	-	-	129,313	129,933	
<b>Funds of the Charity</b>							
Endowment funds (Note 27)	B17	-	-	-	-	-	
Restricted income funds (Note 27)	B18	-	-	-	-	-	
Unrestricted funds	B19	129,313	-	-	129,313	129,633	
Revaluation reserve	B20	-	-	-	-	-	
<b>Total funds</b>	B21	129,313	-	-	129,313	129,633	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Ian Morrin 	Ian Morrin	14/09/2024
	Sarah McGibbon	14/09/2024

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b><i>Sufficient cash resources are available to enable the payment of expenditure in conjunction with the subscriptions which are charged in advance of the term.</i></b>
<b><i>None</i></b>
<b><i>N/A</i></b>

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

No\*

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	N/A
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	N/A
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	N/A

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	N/A
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	N/A
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	N/A

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	N/A
---	-----

<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	N/A
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	N/A

## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<input checked="" type="checkbox"/>		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**



## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	713	-	-	713	1,205
	Gift Aid	7,287	-	-	7,287	15,583
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	33,097	-	-	33,097	33,644
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		41,097	-	-	41,097	50,432
<b>Charitable activities:</b>	Camp income	15,252	-	-	15,252	56
	Section activities	8,286	-	-	8,286	-
	Other	490	-	-	490	190
	<b>Total</b>		24,028	-	-	24,028
<b>Other trading activities:</b>	Hire of HQ and equipment	18,485	-	-	18,485	18,230
	Fundraising	375	-	-	375	-
	Other	-	-	-	-	-
	<b>Total</b>		18,860	-	-	18,860
<b>Income from investments:</b>	Interest income	879	-	-	879	340
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		879	-	-	879	340
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>TOTAL INCOME</b>		84,864	-	-	84,864	69,248

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

None

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£							
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Scouting activities	35,574	-	-	35,574	16,221	-	-	16,221
Property costs including equipment	27,037	-	-	27,037	24,049	-	-	24,049
Vehicle costs	2,666	-	-	2,666	4,190	-	-	4,190
Other	3,648	-	-	3,648	1,995	-	-	1,995
<b>Total expenditure on charitable activities</b>	68,925	-	-	68,925	46,455	-	-	46,455
<b>Separate material item of expense</b>								
Capitation	16,560	-	-	16,560	17,309	-	-	17,309
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	16,560	-	-	16,560	17,309	-	-	17,309
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	85,485	-	-	85,485	63,764	-	-	63,764

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	85,485	-	-	85,485	63,764	-	-	63,764
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	85,485	-	-	85,485	63,764	-	-	63,764

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 14 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	17,560	72,236	89,796
Additions	-	-	-	2,035	2,035
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	17,560	74,271	91,831

**14.2 Depreciation and impairments**

	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	SL or RB
<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	SL or RB
<b>** Rate</b>			25%	2%/10%/25%	
At beginning of the year	-	-	1,560	30,003	31,563
Disposals	-	-	4,000	4,323	8,323
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	5,560	34,326	39,886

**14.3 Net book value**

Net book value at the beginning of the year	-	-	16,000	42,233	58,233
Net book value at the end of the year	-	-	12,000	39,945	51,945

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

None

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

None

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

	This year	Last year
	N/A	N/A
	-	-

**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

	This year	Last year
	£	£
	N/A	N/A
	N/A	N/A
	N/A	N/A

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
1,433.0	1,832.0
4,530.0	1,350.0
5,963.0	3,182.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	5,851	3,020	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>5,851</b>	<b>3,020</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

	This year	Last year
<i>Revenue received in advance of camp and other activities</i>		<i>Revenue received in advance of camp and other activities</i>

***Movement in deferred income account***

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

	This year £		Last year £
	3,000		6,289
	5,109		-
	- 3,000		- 3,289
	<b>5,109</b>		<b>3,000</b>

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
<i>None</i>	<i>None</i>

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<i>N/A</i>	<i>N/A</i>
------------	------------

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
<b>Total</b>

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
77,256	71,538
-	-
<b>77,256</b>	<b>71,538</b>

## Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	None	None
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	N/A	N/A

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
<b>Please provide details of the nature of the event</b>	None	None
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	N/A	N/A

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General trading activity	129,934	84,864	- 85,485	-	-	129,313
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	129,934	84,864	- 85,485	-	-	129,313

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General trading activity	124,450	69,248	- 63,764	-	-	129,934
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	124,450	69,248	- 63,764	-	-	129,934

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
	None	

## Last year

Planned use	Purpose of the designation	Amount
	None	

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.


Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

<b>TRUE</b>
-------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

**Last year**

There have been no related party transactions in the reporting period (True or False)

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

None

**1ST BURGHFIELD SCOUT GROUP**

England & Wales - Charity number 285392

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# Accounts

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# 1<sup>st</sup> Burghfield Scout Group

## Treasurer Report

### Financial Year 2022/23

#### **Financial Summary**

This financial year finally saw us move to full time face-to-face meetings as the impact of COVID has diminished. We also returned to full subs for the first time since the pandemic. We have purchased a new van, expanded and refitted the kitchen and fitted an electric roller door to the stores to increase security and ease of access.

#### **Balance Sheet Summary**

Total Cash in bank as of 31-Mar-23 was £71,538 compared to £106,185 as at 31-Mar-22. This is a decrease of approx £34,646 YoY and reflects the investment that we have put into the group including purchase of a new van (£16K), installation of a roller door for stores to increase security (£2.4K) and the expansion and refit of the kitchen at the hut (£23.8K) amongst others.

Fixed Assets had a net book value of £58,233 vs £19,184 in PY. This increase is in relation to the investment noted above.

#### **Profit and Loss Summary**

Overall the Group made a profit of £5,484 in the year vs £27,322 for prior year. This reduction in profit of £21.8K can be explained in part by the reduction in grants and donations we have received. Due to COVID we were able to apply for and receive grants totalling £25K in 2021/22 which were not available this year. We have also increased expenditure in line with the return to full-time scouting.

#### **Income**

The overall income received by the group has decreased in this financial year from £85,201 to £69,248, this is a decrease of £15,953 year-on-year (YoY).

Areas where has been significant changes in income that are of note, include:

##### **Income Increase**

Gift Aid – Two gift aid reclaims were made in this year totalling £15,583. No reclaims were made in prior year.

Hire of HQ – A small increase YoY of £1,080 from £15,050 to £16,130

Van Hire income – We did not have a van in prior year so we have had an increase of £1,350 YoY.

##### **Income Decrease**

Donations and Grants – a decrease of £26,935 from £28,141 of £1,205. Minimal donations grants were received this year.

Fund Raising Events – No fund raising was done in this year, therefore a reduction of £2,391.

## **Expenditure**

The overall expenditure by the group has increased from £57,879 to £63,764, this is an increase of £5,884 (10%) YoY. This reflects the general increase of activities and scouting during the year including the increase of the allowances available to each section for activities. We have also had an increase in expenditure in relation to the van which we did not have in the prior year

Areas where has been significant changes in expenditure that are of note, include:

### **Expenditure Increase**

Camp Expenditure - an increase of £5,820, much of this increase relates to the Denmark camp that encountered significant issues causing increased costs.

Capitation – Increased by £1,976 due to increased charges by the Scout Association.

Depreciation – Increase by £2,942 reflecting the increased investment on solar panels

Termly Section Allowances – An increase of £1,286 overall reflecting the increase in allowances to sections.

Van fuel and MOT/Service/Repairs –an increase of £4,189 – Prior year we did not have a van or any associated costs.

### **Expenditure Decrease**

Fund Raising Expenditure – No fund raising was done in this year, therefore a reduction of £1,929.

Group Equipment – Less equipment has been purchased this year, giving a reduction of £5,847 from £6,854 to £1,006

### Independent examiner's report to the trustees of 1<sup>st</sup> Burghfield Scout Group

I report to the trustees on my examination of the accounts of the 1<sup>st</sup> Burghfield Scout Group for the year ended 31 March 2023

### Responsibilities and basis of report

As the charity trustees of the 1<sup>st</sup> Burghfield Scout Group 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 1<sup>st</sup> Burghfield Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

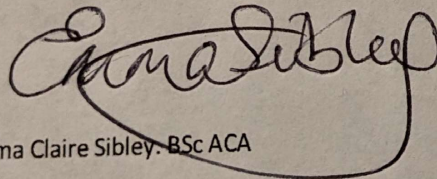
### Independent examiner's statement

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

1. accounting records were not kept in respect of the 1<sup>st</sup> Burghfield Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name: Mrs Emma Claire Sibley - BSc ACA

Relevant professional qualification or membership:

Bsc (Accounting) Hull 1994

ICAEW - ACA 1997 - Membership number 8555825

Address: Sycamore House, Hollybush Lane, Burghfield Common, Reading, RG7 3JL

Date:

30 September 2023

# 1st Burghfield Scout Group

## Balance Sheet

As of March 31, 2023

	TOTAL
Fixed Asset	
Tangible assets	
Depreciation BS	0.00
Equipment	0.00
Equipment Depreciation	-25,290.02
Equipment Purchase	27,749.51
<b>Total Equipment</b>	<b>2,459.49</b>
Furniture and Fixtures	0.00
Furniture and Fix Depreciation	-4,712.50
Furniture and Fixtures Purchase	44,486.15
<b>Total Furniture and Fixtures</b>	<b>39,773.65</b>
Vehicles	0.00
Vehicle Depreciation	-7,060.00
Vehicle Purchase	23,060.00
<b>Total Vehicles</b>	<b>16,000.00</b>
<b>Total Tangible assets</b>	<b>£58,233.14</b>
<b>Total Fixed Asset</b>	<b>£58,233.14</b>
Cash at bank and in hand	
CAF Debit Card	0.00
CAF Explorers	0.00
CAF Gold Reserve	37,655.08
CAF HQ Extension	0.00
CAF Property Account	0.00
CAF Sections Account	33,808.70
Petty Cash	74.50
The Scout Association	0.00
<b>Total Cash at bank and in hand</b>	<b>£71,538.28</b>
Debtors	
Accounts Receivable	1,832.00
<b>Total Debtors</b>	<b>£1,832.00</b>
Current Assets	
Prepaid Expenses	1,350.00
<b>Total Current Assets</b>	<b>£1,350.00</b>
<b>NET CURRENT ASSETS</b>	<b>£74,720.28</b>
Creditors: amounts falling due within one year	
Current Liabilities	
Accrued Expenses	0.00
Unearned or Deferred Revenue	0.00
Deferred Camp Revenue	3,000.00
<b>Total Unearned or Deferred Revenue</b>	<b>3,000.00</b>

# 1st Burghfield Scout Group

## Balance Sheet

As of March 31, 2023

	TOTAL
VAT Liability	0.00
<b>Total Current Liabilities</b>	<b>£3,000.00</b>
<b>Total Creditors: amounts falling due within one year</b>	<b>£3,000.00</b>
NET CURRENT ASSETS (LIABILITIES)	<b>£71,720.28</b>
TOTAL ASSETS LESS CURRENT LIABILITIES	<b>£129,953.42</b>
Creditors: amounts falling due after more than one year	
Other Liabilities	20.00
<b>Total Creditors: amounts falling due after more than one year</b>	<b>£20.00</b>
TOTAL NET ASSETS (LIABILITIES)	<b>£129,933.42</b>
<hr/>	
Charity funds	
Unrestricted Funds	69,477.15
Unrestricted Net Assets	54,972.63
Surplus/(Deficit)	5,483.64
<b>Total Charity funds</b>	<b>£129,933.42</b>

# 1st Burghfield Scout Group

## Financial Activities

April 2022 - March 2023

	TOTAL
Income	
Bank Interest Earned	340.40
Camp Income	0.00
Cub Camps	316.71
Family Camp	-569.70
Scout Camps	273.97
Survival Camp	33.74
<b>Total Camp Income</b>	<b>54.72</b>
Donation	1,205.46
Gift Aid claims on donations	15,582.95
<b>Total Donation</b>	<b>16,788.41</b>
Hire of HQ Income	16,130.15
Hire of Marquee Income	750.00
Membership Fees	190.00
Services	0.00
Termly Subs Income	33,644.00
Van Hire Income	1,350.00
<b>Total Income</b>	<b>£69,247.68</b>
<b>TOTAL</b>	<b>£69,247.68</b>
Expenditures	
Awards and Grants	195.00
Badges/Books	3,062.55
Bank Charges	72.00
Go Cardless Charges	1,356.03
<b>Total Bank Charges</b>	<b>1,428.03</b>
Camp Expenditure	0.00
Denmark Camp Expenditure	6,848.17
<b>Total Camp Expenditure</b>	<b>6,848.17</b>
Capitation	17,308.90
Depreciation Expense	4,796.00
Group Clothing Expense	731.57
Group Equipment	1,006.25
Group Social Event Expenditure	225.00
Hire of Section venue	752.95
HQ Running Costs	6,514.94
Cleaning of HQ	4,467.95
<b>Total HQ Running Costs</b>	<b>10,982.89</b>
Insurance Expense	3,473.70
Office Expense	566.64
Rent and Rates	62.32
Rubbish Collection	1,172.67

# 1st Burghfield Scout Group

## Financial Activities

April 2022 - March 2023

	TOTAL
Termly Section Allowances	0.00
Cougar Cubs Expenditure	268.19
DoE	-568.36
Eagle Scouts Expense	1,223.08
Falcon Scouts Expense	362.43
Hawk Scouts Expense	265.14
Jaguar Cubs Expenses	104.02
Network expenses	-106.94
Panther Cubs Expenditure	753.59
Pathfinder Beavers Expense	666.28
Pioneer Beaver Expense	527.78
TAO Explorer expense	301.83
Triton Explorer Expenses	1,158.65
Voyager Beaver Expense	428.89
<b>Total Termly Section Allowances</b>	<b>5,384.58</b>
Utilities	0.00
Electric	1,117.45
Telephone	399.53
Water Rates	60.00
<b>Total Utilities</b>	<b>1,576.98</b>
Vehicle Expense	0.00
Fuel	244.44
Insurance and Tax	1,468.90
MOT, Service and Repairs	2,476.50
<b>Total Vehicle Expense</b>	<b>4,189.84</b>
<b>Total Expenditures</b>	<b>£63,764.04</b>
NET OPERATING INCOME	<b>£5,483.64</b>
NET INCOME/(EXPENDITURE)	<b>£5,483.64</b>

**1ST BURGFIELD SCOUT GROUP**

England & Wales - Charity number 285392

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# Accounts

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# 1<sup>st</sup> Burghfield Scout Group

## Treasurer Report

### Financial Year 2020/21

#### **Financial Summary**

COVID has hit hard in this financial year. Whilst we have endeavoured to provide as much scouting as possible via zoom and online activities, there have been major challenges. We reduced subs due to the pandemic meaning less income for the year but due to the much lower number of activities our expenditure was also much lower. We also benefited from a number of grants from local authorities that were awarded.

#### **Balance Sheet Summary**

Total Cash in bank as of 31-Mar-21 was £86,305 compared to £69,661 as at 31-Mar-20. This is an increase of approx £16,644K YoY and reflects the reduction in overall costs that were incurred in the year and the grants that have been awarded to the group. Funds have been put aside for the purchase of the new van into a separate bank account and we are planning on fitting solar panels in 2021/22 (*NOTE: Completed Aug-21*)

Fixed Assets had a net book value of £1,853. The Scout van has been sold as it was beyond repair. Fixed assets with a positive net book value currently include the climbing wall and bell tents all of which were purchased in 2018. It is expected that a new van will be required within a year and funds are being reserved for this.

#### **Profit and Loss Summary**

Overall the Group made a profit of £28,495.65 in the year. This is mainly down to the grants received.

#### **Income**

The overall income received by the group has increased in this financial year from £59,368 to £68,119, this is an increase of £8,752 (14.7%) year-on-year (YoY).

Areas where has been significant changes in income (over £1,000 and greater than 15%) include

##### **Income Increase**

Donation – an increase of £1,169 (3,340%) this was mainly voluntary donations made by parents when we reduced subs (£816)

Gift Aid – an increase of £11,823 (zero in previous year). We made two gift aid reclaims this year.

Grants – an increase of £20,241 (zero in previous year). We received three grants from local council.

## **Income Decrease**

Camp Income – a decrease of £3,184 YoY to zero. No camps were run in the financial year due to COVID

Fund raising income – a decrease of £1,033 Yoy to zero. No fund raising was done in the financial year due to COVID.

Hire of Marquee Income - a decrease of £2,324 – Less marquee hires due to COVID.

Termly subs income – a decrease of £14,897 – We took the decision to reduce fees for most terms due to the lack of face-to face scouting. We continued to do online where possible.

## **Expenditure**

The overall expenditure by the group has decreased from £59,707 to £39,624, this is a decrease of £20,082 (33%) YoY. Generally there was significant less expenditure due to the lack of face-to-face scouting

Virtually all areas have experienced less expenditure and this has all been as a result of COVID. I have not detailed each area as all reasons would be the same!

**Independent Examiner's Report to the Trustees of the**  
**1st Burghfield and Sulhamstead Scout Group**

I report on the accounts of the Group for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on the following pages.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

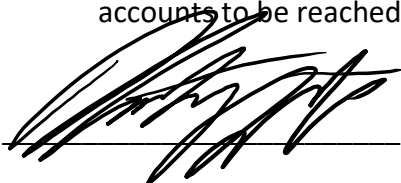
**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - a. to keep accounting records in accordance with Section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Richard Cartwright  
Qualification: ACMA  
Date: 25 January 2022

# 1st Burghfield Scout Group

## Balance Sheet

As of March 31, 2021

	TOTAL
Fixed Asset	
Tangible assets	
Depreciation BS	0.00
Equipment	0.00
Equipment Depreciation	-23,153.01
Equipment Purchase	25,006.52
<b>Total Equipment</b>	<b>1,853.51</b>
Furniture and Fixtures	0.00
Furniture and Fix Depreciation	-200.00
Furniture and Fixtures Purchase	200.00
<b>Total Furniture and Fixtures</b>	<b>0.00</b>
Vehicles	0.00
Vehicle Depreciation	-7,060.00
Vehicle Purchase	7,060.00
<b>Total Vehicles</b>	<b>0.00</b>
<b>Total Tangible assets</b>	<b>£1,853.51</b>
Non-Current Assets	
Other Assets	-10.00
<b>Total Non-Current Assets</b>	<b>£ -10.00</b>
<b>Total Fixed Asset</b>	<b>£1,843.51</b>

# 1st Burghfield Scout Group

## Balance Sheet As of March 31, 2021

	TOTAL
Cash at bank and in hand	
CAF Debit Card	0.00
CAF Explorers	0.00
CAF Gold Reserve	47,345.50
CAF HQ Extension	0.00
CAF Property Account	0.00
CAF Sections Account	38,884.85
Petty Cash	74.50
The Scout Association	0.00
<b>Total Cash at bank and in hand</b>	<b>£86,304.85</b>
Debtors	
Accounts Receivable	1,198.75
<b>Total Debtors</b>	<b>£1,198.75</b>
Current Assets	
Prepaid Expenses	18,332.80
<b>Total Current Assets</b>	<b>£18,332.80</b>
<b>NET CURRENT ASSETS</b>	<b>£105,836.40</b>
Creditors: amounts falling due within one year	
Current Liabilities	
Accrued Expenses	0.00
Unearned or Deferred Revenue	0.00
Deferred Camp Revenue	10,551.80
<b>Total Unearned or Deferred Revenue</b>	<b>10,551.80</b>
VAT Liability	0.00
<b>Total Current Liabilities</b>	<b>£10,551.80</b>
<b>Total Creditors: amounts falling due within one year</b>	<b>£10,551.80</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>	<b>£95,284.60</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>£97,128.11</b>
<b>TOTAL NET ASSETS (LIABILITIES)</b>	<b>£97,128.11</b>
Charity funds	
Unrestricted Funds	69,477.15
Unrestricted Net Assets	-844.69
Surplus/(Deficit)	28,495.65
<b>Total Charity funds</b>	<b>£97,128.11</b>

# 1st Burghfield Scout Group

Financial Activities  
April 2020 - March 2021

	TOTAL
Income	
Bank Interest Earned	11.98
Donation	1,203.91
Gift Aid claims on donations	11,823.20
<b>Total Donation</b>	<b>13,027.11</b>
Grants	20,240.93
Hire of HQ Income	13,979.75
Hire of Marquee Income	80.00
Membership Fees	130.00
Miscellaneous Income	910.00
Termly Subs Income	19,740.00
<b>Total Income</b>	<b>£68,119.77</b>
<b>TOTAL</b>	<b>£68,119.77</b>
Expenditures	
Badges/Books	1,628.42
Bank Charges	69.00
Go Cardless Charges	576.16
<b>Total Bank Charges</b>	<b>645.16</b>
Camp Expenditure	0.00
Group Camp Expenditure	16.50
<b>Total Camp Expenditure</b>	<b>16.50</b>
Capitation	15,045.00
Depreciation Expense	2,293.53
Group Clothing Expense	370.00
Group Equipment	4,057.46
Hire of Section venue	422.50
HQ Running Costs	1,458.77
Cleaning of HQ	4,430.55
<b>Total HQ Running Costs</b>	<b>5,889.32</b>
Insurance Expense	3,881.14
Miscellaneous Expense	543.84
Office Expense	583.02
Postage and Delivery	32.50
Repairs and Maintenance	180.00
Rubbish Collection	438.83
Termly Section Allowances	0.00
Cougar Cubs Expenditure	105.00
Eagle Scouts Expense	20.92
Falcon Scouts Expense	365.39
Hawk Scouts Expense	118.93
Jaguar Cubs Expenses	218.95
Panther Cubs Expenditure	165.21
Pathfinder Beavers Expense	72.07
Pioneer Beaver Expense	209.75

# 1st Burghfield Scout Group

## Financial Activities

April 2020 - March 2021

	TOTAL
Voyager Beaver Expense	147.00
<b>Total Termly Section Allowances</b>	<b>1,423.22</b>
Utilities	0.00
Electric	1,152.00
Telephone	310.72
Water Rates	685.96
<b>Total Utilities</b>	<b>2,148.68</b>
Vehicle Expense	0.00
MOT, Service and Repairs	25.00
<b>Total Vehicle Expense</b>	<b>25.00</b>
<b>Total Expenditures</b>	<b>£39,624.12</b>
NET OPERATING INCOME	<b>£28,495.65</b>
NET INCOME/(EXPENDITURE)	<b>£28,495.65</b>