

Company registration number: 1935902

Charity registration number: 293784

BERKSHIRE SCOUT ENTERPRISES LIMITED

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2021

ST Accountancy Ltd
8 Clappentail Park
Lyme Regis
Dorset
DT7 3NB

BERKSHIRE SCOUT ENTERPRISES LIMITED

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BERKSHIRE SCOUT ENTERPRISES LIMITED

Reference and Administrative Details

Trustees

S L Stout
V Knight
C Knight
M Ashworth

Directors

S L Stout
V Knight
C Knight
M Ashworth

Secretary

S L Stout

Principal Office

Barn 5
Gravelly Bridge Farm
Grazeley Green Road
Grazeley
Reading
RG7 1LG

Registered Office

Barn 5
Gravelly Bridge Farm
Grazeley Green Road
Grazeley
Reading
RG7 1LG

Company Registration Number

1935902

Charity Registration Number

293784

Independent Examiner

ST Accountancy Ltd
8 Clappentail Park
Lyme Regis
Dorset
DT7 3NB

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2021

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

Objectives and activities

The year (2021) started with the continuing negative effect of the Covid-19 Pandemic on the business with minimal opportunities available for Berkshire Scout Enterprises Limited's ('BSEL') to undertake any regular work other than some minimal Support Worker activity.

We took the opportunity to plan for the summer programme, update the website and produce new promotional literature.

Throughout the summer break and by September, we had opportunely provided a comprehensive programme of Small Fire, Big Adventure courses which were well received, and many were full.

We had also secured an agreement to deliver regular sessions at a local Primary School which is still ongoing and are hopeful that this might lead to some further, similar work with other local schools.

Achievements and performance

LOCALLY

MidAS – We were able to provide two courses of the Minibus Driver Awareness Scheme. One for Scout Leaders in the Summer and another for Great Marlow School staff, as the Covid-19 restrictions partially lifted.

Minibus Hire – Scouting activities typically did not return to pre-pandemic levels and so the minibus was not hired during this period.

Support Worker – This continued to operate under the management of BSEL with 6 clients and 5 support workers.

Small Fire, Big Adventures – Despite a post-pandemic era when there was a reticence by the general public to return to many activities, we managed to deliver a variety of bushcraft type courses throughout the summer and also further diversified by providing Christmas craft courses in November and December.

Other successes included the commencement of the Stay and Play provision for under 5's, which despite an initial slow start, interest and numbers continue to grow.

As previously mentioned, we have secured work at Beenham Primary School providing regular weekly 'forest school' type activities and this looks to continue.

Other notable events include providing activities and support for individual Scout Group activity days, Englefield School Days, Girlguiding, Scoutlink as well birthday parties etc.

NATIONALLY AND INTERNATIONALLY

For a second year, no practical support was able to be offered to either national or international Scouting groups or units as we have done in the past. Alan Beavis, O.B.E. (a founding and existing Member of BSEL), continues to support these projects when possible.

The Company has not been able to financially support these projects in a significant way but through Alan (with who we maintain regular contact), we hope to offer our backing and support wherever and whenever possible, looking forward.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2021 (Continued)

Financial review

There has been a slight improvement in income from various activities with some Courses being able to be delivered in the latter part of the year.

The Council and Trustees for a second year, were grateful to Wokingham Borough Council for enabling a rates rebate grant which has assisted in BSEL in being able to continue.

Staffing – Cathryn Knight has continued to work primarily from home, and due to the decline in the amount of work, Suzanne Stout has worked minimal hours and also from home. The office is checked, cleaned and post collected approximately once a week or more frequently if necessary.

Vince Knight has been added to the payroll during the year due to his employ and time invested in Small Fire, Big Adventure.

BSEL now also employs 5 Support Workers bringing the total to 8 employees.

Structure, governance and management

The charity is a Company Limited by Guarantee.

The Council have convened on a regular basis but primarily via the medium of Zoom Online Meetings. This included the Annual General Meeting.

The Charity's Objectives are:

- a. To educate and train those who through their social and economic circumstances are in need and unable to gain employment or wish to further their education and to establish and support schemes and centres where such persons may be trained for employment.
- b. To advance the education of inhabitants of the area of benefit.
- c. To assist the Scout Association and Girl Guide Association, or any unit thereof, or such other Charitable Institutions that may be carrying on Objectives which are in the opinion of the Council of the Association and may appear to it to be similar.

To apply all or such part of the income or capital of the Association towards such charitable purposes and to make such donations to the Scout Association, the Girl Guide Association or such other Charitable Institutions or Institutions as the Council may in its absolute discretion think fit.

The Council agreed an updated, shorter strapline that they felt explained BSEL's purpose in a more concise way than the Objectives alone. It is:

"For both inside and outside of Scouting, BSEL provides confidence in learning beyond formal education by offering outdoor experiences which in turn, develop transferable skills both in the workplace and beyond".

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2021 (Continued)

The Council Members who ran the charity and served during the year were:

M Ashworth
M Ballard
D Bolam
E Cecil
J Edwards
R Edwards
C Knight
V Knight
R Sawdon Smith
S L Stout


The Trustees, who are also the Directors for the purposes of company law, who served during the year were:

S L Stout
V Knight
C Knight
M Ashworth

The Council Members will invite others to join the council of Trustees as and when the need arises.

Any appointment must be agreed by the whole Council.

The council members have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to these.

The annual report was approved by the trustees of the charity on  2nd April 2022 and signed on its behalf by:



.....
Suzanne L Stout
Company Secretary/Trustee

BERKSHIRE SCOUT ENTERPRISES LIMITED

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Berkshire Scout Enterprises Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26 April 2022 and signed on its behalf by:



Suzanne L Stout
Company Secretary/Trustee

BERKSHIRE SCOUT ENTERPRISES LIMITED

Independent Examiner's Report to the trustees of Berkshire Scout Enterprises Limited

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission. An examination includes a review of the accounting records kept by the charity 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:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



.....
Sarah TenBroeke ACA

8 Clappentail Park
Lyme Regis
Dorset
DT7 3NB

26 April 2022

BERKSHIRE SCOUT ENTERPRISES LIMITED

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Incoming resources from charitable activities		72,972	-	72,972	13,761
Income from donations and legacies		16,907	-	16,907	10,000
Investment income		45	-	45	59
Total Income	3	89,924	-	89,924	23,820
Expenditure on:					
Charitable activities	4	(92,914)	-	(92,914)	(20,466)
Total Expenditure		(92,914)	-	(92,914)	(20,466)
Net income/(expenditure)		(2,990)	-	(2,990)	3,354
Transfer between funds		-	-	-	-
Net movement in funds		(2,990)	-	(2,990)	3,354
Reconciliation of funds					
Total funds brought forward		12,787	4,563	17,350	13,996
Total funds carried forward	12	9,797	4,563	14,360	17,350

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 13.

BERKSHIRE SCOUT ENTERPRISES LIMITED

(Registration number: 1935902)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	8	1	1
Tangible fixed assets	9	1,443	2,021
Current assets			
Debtors	10	6,355	3,869
Cash at bank and in hand		25,010	26,832
		31,366	32,723
Creditors: amounts falling due within one year	11	(18,449)	(15,373)
Total assets less current liabilities	12	14,360	17,350
Funds of the charity:			
Restricted income funds		4,563	4,563
Unrestricted income funds		9,797	12,787
Total funds	12	14,360	17,350


For the year ended 31 December 2021 the company is entitled to exemption under section 477 of the Companies Act 2006, relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 26 April 2022 and signed on their behalf by:



.....
Suzanne Stout
Director/Trustee

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

2.1 Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.2 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.3 Basis of preparation

Berkshire Scout Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

2.4 Going concern

The Global Covid-19 pandemic has impacted BSEL's ability to deliver the majority of its planned courses during this financial year and has also meant that seeking further contracts or work has been severely restricted. The impact of this has been partially mitigated by the receipt of an £8,907 Tier 4 Restriction Covid Grant and an £8,000 Restart Grant from Wokingham Borough Council which has assisted BSEL in covering the running costs of the charity during the year.

Whilst Covid-19 has created significant uncertainty regarding the ability of BSEL to generate income, the directors and Trustees are confident that now the restrictions put in place as the result of the pandemic are lifted, the company is in a good position to seek further contracts. For this reason, the directors and Trustees consider that preparing the accounts on a going concern basis is appropriate.

2.5 Exemption from preparing a cash flow statement

The charity is exempt from including a cash flow statement in these financial statements under Update Bulletin 1 published on 2 February 2016.

2.6 Income and endowments

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

2.7 Government grants

The charity has received an £8,907 Tier 4 Grant and an £8,000 Restart Grant from Wokingham Borough Council during the year, these grants were issued as part of the Government Covid-19 support package.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2021

2.8 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.9 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.11 Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2.12 Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

2.13 Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost. Depreciation is charged at 25% on a straight-line basis on all tangible fixed assets.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2021

2.14 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.

3 Income

	Total 2021 £	Total 2020 £
Income from charitable activities	72,972	13,761
Income from donations and legacies: grants provided by government	16,907	10,000
Income from investments: interest income	45	59
	<hr/> 89,924	<hr/> 23,820

4 Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Venue hire	2,110	195
Small equipment expensed	1,486	1,549
Other direct costs of courses	826	725
Advertising and marketing	2,289	-
Wages and salaries	67,878	8,960
Pension costs	1,058	108
Insurance	3,025	2,509
Intercompany loan write off	(515)	-
Bank fees	95	-
Telephone and fax	365	453
Printing, postage and stationery	919	473
Trade subscriptions	202	152
Rent	2,160	1,080
Rates	854	366
Travel	481	390
Computer software and maintenance	800	343
Accountancy fees	2,787	1,960
Entertaining	60	-
Legal and professional fees	3,693	276
Sundry expenses	1,724	467
Repairs and maintenance	15	-
Depreciation	578	289
Charitable donations	24	171
	<hr/> 92,914	<hr/> 20,466

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Employees

On 16 October 2020, BSEL's subsidiary company, Support Worker Limited, ('SWL') ceased trading and the company was dissolved on the 8th February 2022. Seven employees were transferred from SWL to BSEL under the Transfer of Undertakings (Protection of Employment) Regulations 2006 ('TUPE').

<i>Staff costs</i>	Total 2021 £	Total 2020 £
Salaries and wages	67,878	8,960
Pension costs (defined contribution scheme)	1,058	108
	<hr/> 68,936	<hr/> 9,068

The salaries and wages costs in the table above are net of £3,081 (2020: £367) received from the UK Government under the Coronavirus Job Retention Scheme.

6 Trustees remuneration and expenses

The following Council members received a salary from BSEL during the year; C Knight £20,052 (2020: £3,288) V Knight £13,498 (2020: £nil) and S Stout £1,344 (2020: £53). Council members were reimbursed expenses of £885 (2020: £262).

Support Worker Limited a subsidiary company of Berkshire Scout Enterprises Limited paid a salary of £nil (2020: £17,712) to C Knight, and £nil (2020: £1,134) to S Stout who were both trustees during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Investments

	Unlisted investments £
Cost or valuation	
At 1 January 2021 & 31 December 2021	1
Carrying amount	
At 31 December 2021	-
At 31 December 2020	<hr/> 1

On 16 October 2020, BSEL's subsidiary company, Support Worker Limited, ('SWL') ceased trading and the company was dissolved on the 8th February 2022.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Tangible assets

	Computer equipment £	Total £
Cost or valuation		
At 1 January 2021	2,310	2,310
At 31 December 2021	2,310	2,310
Depreciation		
At 1 January 2021	289	289
Charge for the year	578	578
At 31 December 2021	867	867
Carrying amount		
At 1 January 2021	2,021	2,021
At 31 December 2021	1,443	1,443

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	6,355	2,918
Other debtors	-	99
Amounts owed by subsidiary undertakings	-	852
	6,355	6,293

11 Creditors

Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	730	203
Other creditors	1,737	468
Accruals and deferred income	15,982	14,702
	18,449	15,373

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds	12,787	89,924	(92,914)	9,797
Restricted funds	4,563	-	-	4,563
Total funds	17,350	89,924	(92,914)	14,360

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds	9,433	23,820	(20,466)	12,787
Restricted funds	4,563	-	-	4,563
Total funds	13,996	23,820	(20,466)	17,350

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fund balances at 31 December 2021 are represented by:			
Investments	1	-	1
Current assets/(liabilities)	9,796	4,563	14,359
	9,797	4,563	14,360

14 Related party transactions

At the year end Support Worker Ltd owed the company £nil (2020: £852).

At the year end the company owed A Beavis a former council member £12,902 (2020: £12,902).