

Company registration number: 1935902

Charity registration number: 293784

BERKSHIRE SCOUT ENTERPRISES LIMITED

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2022

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 2022

The directors present their report and financial statements for the year ended 31 December 2022.

Objectives and activities

The year (2022) continued with delivering *Small Fire, Big Adventure* Courses and related activities with opportunities to support Berkshire Scout Leaders in enabling them to drive Minibuses and facilitate the hiring of the Minibus.

The Support Worker project continues to provide assistance to our Clients who value the practical support that our employees (Support Workers) provide.

Achievements and performance

LOCALLY

MiDAS – We have provided courses of the Minibus Driver Awareness Scheme which has allowed 25 Scout Leaders and teachers to complete the MiDAS Certificate.

Minibus Hire – The Minibus has been hired for primarily for days out by Scout Leaders, Duke of Edinburgh Expeditions and also for a neighbouring County to run a MiDAS Training Course.

Support Worker – This work has continued to operate under the management of BSEL but with a diminishing number of clients. At the end of 2022, we had 5 clients and 4 support workers.

Small Fire, Big Adventures – Holiday Clubs were successfully run during the summer break when it would seem SFBA attracts the most interest. Many days were full with young people returning for subsequent sessions. The Stay and Play provision for under 5's, has been ceased due to prohibitive costs with the venue but we did attempt a 'Walk and Play' for a term but this was not sustainable.

We have continued to work with Beenham Primary School for a second year providing regular weekly 'forest school' type activities for 40 young people and also a lunch time club for 18 young people, and this looks to continue.

Other notable events include providing activities and support for an individual Scout Group Family Camp for 200+ people, other Scout Group and school activity days, supporting Englefield Estates with their School Days, Girlguiding activity provision in Marlow, Scoutlink (Special needs provision for local Scouting) as well as 4 Birthday parties being delivered.

NATIONALLY AND INTERNATIONALLY

For a further year, we have not been in a position to pro-actively support 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), personally continues to support these projects when possible. We hope to offer our backing and support wherever and whenever possible in the future.

Financial review

The Trustees accepted that there is concern that BSEL has shown a negative balance for several consecutive years now, and further significant reductions will have to be made. Further downsizing and making cuts wherever possible in the coming year will be essential and this will include no longer renting the current facilities and reducing the outgoings associated with renting an office and storage.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2022 (Continued)

Financial review (continued)

The Trustees are monitoring the financial position on a regular basis, and it is recognised that Small Fire, Big Adventure is operating at a loss (and as such, will be 'paused' until it can be sustainable) whilst Support Worker brings in a regular income and remains viable. This in turn helps to support BSEL and its activities. Minibus Training also continues to be profitable.

Staffing – Staffing levels remain static with Cathryn Knight continuing to be based and work from home due to restricted internet access and issues with the facilities at Barn 5 at Gravelly Farm.

BSEL employs 4 support workers bringing it to a total of 7 employees.

Structure, governance and management

The charity is a company limited by guarantee. The Charity's objectives are:

"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".

- 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 Members who run 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:

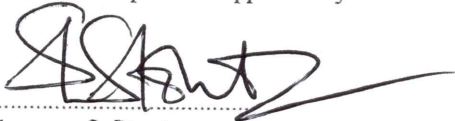
S L Stout
V Knight
C Knight
M Ashworth

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2022 (Continued)

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 26 June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S. Stout', with a long horizontal flourish extending to the right.

Suzanne L Stout
Company Secretary/Trustee

BERKSHIRE SCOUT ENTERPRISES LIMITED

Statement of Trustees' Responsibilities

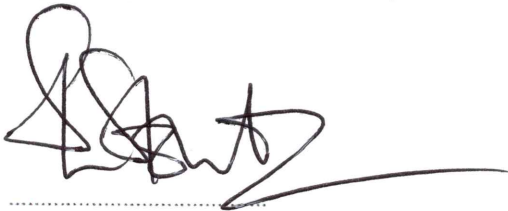
The trustees (who are also the directors of Berkshire Scout Enterprises Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 June 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Suzanne L Stout', with a long horizontal line extending to the right.

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 2022 which are set out on pages 8 to 16.

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

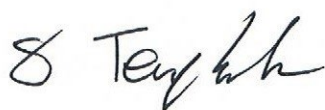
In connection with my examination, no matter has come to my attention:

(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 June 2023

BERKSHIRE SCOUT ENTERPRISES LIMITED

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Incoming resources from charitable activities		89,440	-	89,440	72,972
Income from donations and legacies		2,667	-	2,667	16,907
Investment income		66	-	66	45
Total Income	3	92,173	-	92,173	89,879
Expenditure on:					
Charitable activities	4	(100,979)	-	(100,979)	(92,914)
Total Expenditure		(100,979)	-	(100,979)	(92,914)
Net income/(expenditure)		(8,806)	-	(8,806)	(2,990)
Transfer between funds		-	-	-	-
Net movement in funds		(8,806)	-	(8,806)	(2,990)
Reconciliation of funds					
Total funds brought forward		9,797	4,563	14,360	17,350
Total funds carried forward	12	991	4,563	5,554	14,360

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

The funds breakdown for 2022 is shown in note 13.

BERKSHIRE SCOUT ENTERPRISES LIMITED

(Registration number: 1935902)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	8	-	1
Tangible fixed assets	9	865	1,443
Current assets			
Stock		81	-
Debtors	10	5,620	6,355
Cash at bank and in hand		16,301	25,010
		22,867	31,366
Creditors: amounts falling due within one year	11	(17,313)	(18,449)
Total assets less current liabilities	12	5,554	14,360
Funds of the charity:			
Restricted income funds		4,563	4,563
Unrestricted income funds		991	9,797
Total funds	12	5,554	14,360

For the year ended 31 December 2022 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 2022 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 8 to 16 were approved by the trustees, and authorised for issue on 26 June 2023 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 2022

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 development of Small Fire, Big Adventure has potentially been affected by the current financial climate and in particular, schools being unable to commit to further work. Increase in rent costs for facilities and venues have also meant that programmes (Courses) have not been viable.

After several meetings, it was decided that emphasis would now be placed upon the two income streams that are viable:

1. **Minibus Training (MiDAS)** – the work in this area is increasing with a great number of Scout Leaders requiring to renew their certificate (many expiring during the pandemic and Scout Groups now in a better position to put Leaders on the Course) and also an increase in school staff requesting it. It was agreed to more make courses available, regularly advertise to Scouting outlets and promote to local schools. It has been agreed to also start the process of identifying a second MiDAS Trainer to help with an increase in workload and also as part of succession planning for our current Trainer.
2. **Support Worker** – Whilst numbers of Support Workers has diminished, the income that we secure from Access to Work is proportional and has also recently been increased meaning that this Income stream is now more profitable. It is unlikely that we would be able to recruit many more Support Workers from outside but may be able to utilise our relationship with the primary user to employ existing Support Workers in further positions.
3. **Small Fire, Big Adventure** – It has been agreed that this aspect of our work will, in effect, be paused for the time being, and only be delivered if the activities are financially 'self-sufficient' (e.g. Birthday parties etc.). It is anticipated that later in the year we will have access to a new facility and venue which will significantly reduce outgoings and so looking ahead, *Small Fire, Big Adventure* might be recommenced if the work undertaken does not make a loss.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2022

2.4 Going concern (continued)

For these reasons, 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 a £2,667 Restart Grant from Wokingham Borough Council during the year, this grant was issued as part of the Government Covid-19 support package.

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.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2022

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.

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.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income

	Total 2022 £	Total 2021 £
Income from charitable activities	89,440	72,972
Income from donations and legacies: grants provided by government	2,667	16,907
Income from investments: interest income	66	45
	<u>92,173</u>	<u>89,924</u>

4 Expenditure on charitable activities

	Total 2022 £	Total 2021 £
Venue hire	3,123	2,110
Small equipment expensed	402	1,486
Other direct costs of courses	2,029	826
Advertising and marketing	203	2,289
Wages and salaries	83,349	67,878
Pension costs	907	1,058
Insurance	1,594	3,025
Intercompany loan write off	-	(515)
Bank fees	120	95
Telephone and fax	237	365
Printing, postage and stationery	246	919
Trade subscriptions	277	202
Rent	-	2,160
Rates	127	854
Travel	1,087	481
Computer software and maintenance	682	800
Accountancy fees	3,063	2,787
Entertaining	-	60
Legal and professional fees	1,962	3,693
Sundry expenses	735	1,724
Repairs and maintenance	258	15
Depreciation	578	578
Charitable donations	-	24
	<u>100,979</u>	<u>92,914</u>

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2022

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 2022 £	Total 2021 £
Salaries and wages	83,349	67,878
Pension costs (defined contribution scheme)	907	1,058
	<u>84,256</u>	<u>68,936</u>

The prior year salaries and wages costs in the table above are net of £3,081 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 £19,068 (2021: £20,052) V Knight £18,743 (2021: £13,498) and S Stout £158 (2021: £1,344). Council members were reimbursed expenses of £288 (2021: £885).

7 Taxation

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

8 Investments

	Unlisted investments £
Cost or valuation	
At 1 January 2022 & 31 December 2022	1
Carrying amount	
At 31 December 2022	-
At 31 December 2021	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 2022

9 Tangible assets

	Computer equipment £	Total £
Cost or valuation		
At 1 January 2021	2,310	2,310
At 31 December 2022	2,310	2,310
Depreciation		
At 1 January 2022	867	867
Charge for the year	578	578
At 31 December 2022	1,445	1,445
Carrying amount		
At 1 January 2021	1,443	1,443
At 31 December 2022	865	865

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	5,620	6,355
	5,620	6,355

11 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	251	730
Other creditors	1,080	1,737
Accruals and deferred income	15,982	15,982
	17,313	18,449

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2022

12 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds	9,797	92,173	(100,979)	991
Restricted funds	4,563	-	-	4,563
Total funds	14,360	92,173	(100,979)	5,554

	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

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	865	-	865
Current assets/(liabilities)	126	4,563	4,689
	991	4,563	5,554

14 Related party transactions

At the year end the company owed A Beavis a former council member £12,902 (2021: £12,902).