

Company registration number: 1935902

Charity registration number: 293784

BERKSHIRE SCOUT ENTERPRISES LIMITED

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2023

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

Toad Hall
Island Farm Road
Ufton Nervet
Reading
RG7 4ER

Registered Office

8 Clappentail Park
Lyme Regis
Dorset
DT7 3NB

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 2023

The directors present their report and financial statements for the year ended 31 December 2023.

Objectives and activities

The year (2023) saw the Support Worker project continue to provide assistance to our Clients who value the practical support that our employees (Support Workers) provide. We also continued with delivering Courses and related activities with opportunities to support Berkshire Scout Leaders in enabling them to drive Minibuses and facilitate the hiring of the Minibus.

It was agreed this time last year that we would reduce activity with *Small Fire, Big Adventure* as it was not currently cost effective.

Achievements and performance

LOCALLY

MiDAS – We have provided courses of the Minibus Driver Awareness Scheme which has allowed 43 Scout Leaders and school teachers/adults to complete the MiDAS Certificate. This in turn allows them to access a wider source of (accessible) minibuses.

Minibus Hire – This year, the Minibus has primarily been used for MiDAS Courses and providing some local support.

Support Worker – This work has continued to operate under the management of BSEL. At the end of 2023, we had 3 clients and 3 support workers.

Small Fire, Big Adventures – Although we have not pro-actively organised the Holiday Clubs and Courses due to the lack of financial viability, we have still provided (cost effective) support to school activity days (Purley School), supported Englefield Estates with their School Days, and assisted Scoutlink (Special needs provision for local Scouting) as well as 2 Birthday parties being delivered.

NATIONALLY AND INTERNATIONALLY

For a further year, we have been unable to pro-actively support national or international Scouting groups or units as in the past. Alan Beavis, O.B.E. (a founding and existing Member of BSEL), personally continues to support these projects when possible. It is hoped to offer our backing and support wherever and whenever possible at some point in the future.

Financial review

The Trustees accepted that there was concern that BSEL, having been in a position of net expenditure for several consecutive years, needed to make significant reductions in outgoings.

As such, we have vacated our premises and ceased all commitments at Barn 5, Gravelly Bridge Farm. There are therefore no further outgoings associated with renting an office and associated storage. We have reduced insurance costs and also ceased the agreement (and subsequent monthly payments) with Peninsula HR UK.

The Trustees continue to monitor the financial situation on a regular basis and, as stated above, Small Fire, Big Adventure is only operated on a cost-neutral or cost-effective basis. Support Worker continues to bring in a regular income and remains viable. This in turn helps to support BSEL and its activities. Minibus Training currently remains profitable.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2023 (Continued)

Financial review (continued)

Staffing – Staffing levels are slightly reduced this year with a reduction in Support Workers and Cathryn Knight now works from home and also for a reduced number of hours.

BSEL currently employs 3 support workers bringing it to a total of 6 employees 'on the books'.

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
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:

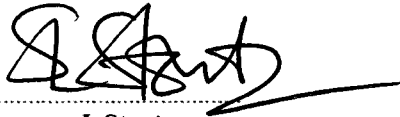
S L Stout
V Knight
C Knight
M Ashworth

BERKSHIRE SCOUT ENTERPRISES LIMITED

Trustees' Report for the Year Ended 31 December 2023 (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 30 April 2024 and signed on its behalf by:

A handwritten signature in black 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

Statement of Trustees' Responsibilities

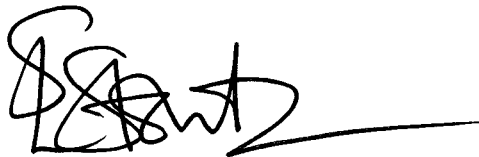
The trustees (who are also the directors of Berkshire Scout Enterprises Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 30 April 2024 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 2023 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

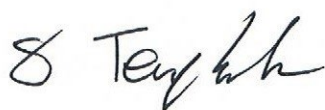
In connection with my examination, no matter has come to my attention:

(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

5 April 2024

BERKSHIRE SCOUT ENTERPRISES LIMITED

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Incoming resources from charitable activities		74,318	-	74,318	89,440
Income from donations and legacies		-	-	-	2,667
Investment income		237	-	237	66
Total Income	3	74,555	-	74,555	92,173
Expenditure on:					
Charitable activities	4	(68,367)	-	(68,367)	(100,979)
Total Expenditure		(68,367)	-	(68,367)	(100,979)
Net income/(expenditure)		6,188	-	6,188	(8,806)
Transfer between funds		-	-	-	-
Net movement in funds		6,188	-	6,188	(8,806)
Reconciliation of funds					
Total funds brought forward		991	4,563	5,554	14,360
Total funds carried forward	11	7,179	4,563	11,742	5,554

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

The funds breakdown for 2023 is shown in note 12.

BERKSHIRE SCOUT ENTERPRISES LIMITED

(Registration number: 1935902)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	8	287	865
Current assets			
Stock		81	81
Debtors	9	10,364	5,620
Cash at bank and in hand		17,930	16,301
		28,662	22,867
Creditors: amounts falling due within one year	10	(16,920)	(17,313)
Total assets less current liabilities	11	11,742	5,554
Funds of the charity:			
Restricted income funds		4,563	4,563
Unrestricted income funds		7,179	991
Total funds	11	11,742	5,554

For the year ended 31 December 2023 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 2023 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 30 April 2024 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 2023

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

After having been in a position of net expenditure for several years, measures were taken to address the issues that were potentially causing this.

These actions have provided a positive outcome;

1. **Barn 5, Gravelly Bridge Farm** - We are no longer renting premises and/or storage facilities. This has resulted in reducing overheads.
2. **Support Worker** – Although we have reduced in Support Worker numbers, this remains a viable project and providing a profit to BSEL.
3. **Minibus Training (MiDAS)** – This continues to receive enquiries and we are able to offer a cost effective provision to both Adult Leaders within Scouting and there has also been an increased interest from schools for teachers/adults requiring this course.
4. **Small Fire, Big Adventure** – Having agreed to only undertake this work if the activities are financially ‘self-sufficient’ (e.g. birthday parties, self funded school work etc.), we have managed to deliver SFBA on a case by case basis.

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.

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2023

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

During the prior year, the charity received a £2,667 Restart Grant from Wokingham Borough Council. 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.

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

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2023

2.12 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.

2.13 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 2023

3 Income

	Total 2023 £	Total 2022 £
Income from charitable activities	74,318	89,440
Income from donations and legacies: grants provided by government	-	2,667
Income from investments: interest income	237	66
	<hr/> 74,555	<hr/> 92,173

4 Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Venue hire	-	3,123
Small equipment expensed	273	402
Other direct costs of courses	2,212	2,029
Advertising and marketing	-	203
Wages and salaries	56,828	83,349
Pension costs	379	907
Insurance	1,847	1,594
Bank fees	3	120
Telephone and fax	283	237
Printing, postage and stationery	413	246
Trade subscriptions	227	277
Rates	299	127
Rent	(1,080)	-
Travel	105	1,087
Computer software and maintenance	198	682
Accountancy fees	2,861	3,063
Staff training	176	-
Legal and professional fees	2,028	1,962
Sundry expenses	235	735
Repairs and maintenance	502	258
Depreciation	578	578
Charitable donations	-	-
	<hr/> 68,367	<hr/> 100,979

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Employees

<i>Staff costs</i>	Total 2023 £	Total 2022 £
Salaries and wages	56,828	83,349
Pension costs (defined contribution scheme)	379	907
	<hr/> 56,449	<hr/> 84,256

6 Trustees remuneration and expenses

The following Council members received a salary from BSEL during the year; C Knight £16,884 (2022: £19,068) V Knight £6,142 (2022: £18,743) and S Stout £nil (2022: £158). Council members were reimbursed expenses of £492 (2022: £288).

7 Taxation

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

8 Tangible assets

	Computer equipment £	Total £
Cost or valuation		
At 1 January 2023	<hr/> 2,310	<hr/> 2,310
At 31 December 2023	<hr/> 2,310	<hr/> 2,310
Depreciation		
At 1 January 2023	1,445	1,445
Charge for the year	578	578
At 31 December 2023	<hr/> 2,023	<hr/> 2,023
Carrying amount		
At 1 January 2023	<hr/> 865	<hr/> 865
At 31 December 2023	<hr/> 287	<hr/> 287

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	10,364	5,620
	<u>10,364</u>	<u>5,620</u>

10 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	559	251
Other creditors	379	1,080
Accruals and deferred income	15,982	15,982
	<u>16,920</u>	<u>17,313</u>

11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds	991	74,555	(68,367)	7,179
Restricted funds	4,563	-	-	4,563
Total funds	<u>5,554</u>	<u>74,555</u>	<u>(68,367)</u>	<u>11,742</u>

	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	<u>14,360</u>	<u>92,173</u>	<u>(100,979)</u>	<u>5,554</u>

BERKSHIRE SCOUT ENTERPRISES LIMITED

Notes to the Financial Statements for the Year Ended 31 December 2023

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	287	-	287
Current assets/(liabilities)	6,892	4,563	11,455
	<u>7,179</u>	<u>4,563</u>	<u>11,742</u>

13 Related party transactions

At the year end the company owed A Beavis a former council member £12,902 (2022: £12,902).