

Charity registration number: 300505

Reading Central District Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Reading Central District Scout Council

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Reading Central District Scout Council

Reference and Administrative Details

Trustees	P J Addington
	L Griffiths, Chair
	I R May
	K McCabe
	D Newman, Treasurer
	C R Orr
	N Phillips
	T Phillips, Ex-Officio
	A Ritchie, Ex-Officio
	M Taylor
	C A Moores
Charity Registration Number	300505
HQ Registration Number	10212
Principal Office	163 Northcourt Avenue Reading Berkshire RG2 7HG
Auditor	Vale & West Accountancy Services Limited Victoria House 26 Queen Victoria Street Reading Berkshire RG1 1TG

Reading Central District Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

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.

Objectives, strategies and activities

Reading Central District supports 11 groups that provide Scouting to approximately 800 young people in their respective areas of Reading. All groups in the reporting period were able to offer young people a nights away activity along with a balanced programme that included activities at respective groups normal meeting places along with a variety of activities away from the normal meeting place. Hikes, wide games, climbing, kayaking, dragon-boating, bell ringing are just a few examples!

Public benefit

The charity's aims to develop young people and communities provides an identifiable public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Reading Central District Scout Council

Trustees' Report (continued)

Achievements and performance

It has been an exciting and successful although a little difficult year for Scouting in Reading Central District as we continue to enable young people to benefit from the vast range of programme activities delivered to our area.

The District continued its work in establishing new ways of working as volunteers and welcoming new volunteers as we transformed into the new Scouting Structures with a team based approach to our volunteering.

Overall membership continues to rise, increasing by 40 members between the 2024-25 and 2025-26 censuses.

The construction of the new headquarters building took place during the year, finishing not long after the year end. The majority of this was funded by a grant from the Youth Investment Fund, with any shortfall being funded by the HQ trust.

The hard work and dedication for our adult volunteers in all positions, has been considerable. With an increased emphasis on compliance, the transformation and the ways we now work with new systems, has not made this year the easiest for our Lead Volunteer and Deputy Lead Volunteer. Our project Oversight team who focussed on creating a new HQ for our scouts and guides have given an incredible amount of their time to make sure the building was a success.

Financial review

The unrestricted income of the charity during the year totalled £105,155. This comprised £56,160 from membership subscriptions, £1,000 donations, £1,207 bank interest, £4,848 from programme activities, £2,021 lettings income, with the remaining £39,919 comprising badge and merchandise sales.

Restricted income (£1,692,274) comprised grant revenue from the Youth Investment Fund towards the ongoing HQ rebuild.

Unrestricted expenditure for the year totalled £748,520. This comprised £35,828 relating to badges and merchandise purchased for sale, £50,220 membership fees paid to county, £5,590 on youth programme activities, £4,320 on audit and accountancy fees and £20,038 relating to operating costs of the HQ building. A further £834,052, split between restricted and designated funds related to the Girlguiding 50% share of the capital expenditure, which was facilitated by the district as nominee.

The total surplus for the year was £847,381 (2024: £152,397), which mostly comprised the grant income that financed fixed asset building additions. The total fixed asset additions in the year relating to the new HQ totalled £876,457.

During the financial year, the charity transitioned from preparing its financial statements on a receipts and payments basis to the accruals basis of accounting, in accordance with the Charities SORP (FRS 102). As part of this process, the income and expenditure relating to the Reading Scout and Guide Joint Headquarters Trust has been consolidated into the Statement of Financial Activities and Balance Sheet. (In previous years this was recorded as a net assets movement under the accounts heading "other investments").

It should also be noted that Reading Scout and Guide Joint Headquarters Trust's year end is 31 July. As part of the consolidation process, the 2025 financial statements for Reading Central District Scout Council includes income and expenditure from the HQ trust for the period 01 August 2023 to 31 March 2025 to align the reporting period.

Reading Central District Scout Council

Trustees' Report (continued)

Policy on reserves

The District's reserves policy is fundamentally geared towards ensuring financial stability and the continuity of charitable activities. This involves holding adequate resources to mitigate risks, fund development, and respond to unforeseen financial challenges.

Unrestricted reserves are available for use at the discretion of the Trustees in furtherance of the general objectives of the District. They represent free reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives. Their primary purpose is to provide cover for operational risks as well as to cover unforeseen circumstances and budget variances. The Trustees consider that the District should hold a sum sufficient to ensure that its necessary activities can be carried on and that viable scout groups can continue to operate in the District, whilst also holding sufficient funds to manage unforeseen events. Within the District these funds are held within the General Fund.

The policy of charity reserves is that the trustees aim to keep them at a level which is sufficient for the charity to continue its charitable activities, should income or fundraising fall short. At the year end higher reserves than usual were held, to allow for potential excess costs surrounding the HQ development project, should grant funding not cover the full cost of the building work.

The charity also has designated and restricted reserves, as detailed in the notes to the accounts. Designated funds are held to ring-fence funds for specific internal projects, future capital expenditure, or to reflect the value of non-liquid assets. Restricted funds are to be used in accordance with specific restrictions imposed by donors or which have been raised for particular purposes.

Investment policy and objectives

The charity's cash reserves are modest. As such, there are insufficient funds to warrant longer term investments, such as stocks and shares. The charity has therefore adopted a low risk strategy to the investment of its funds, using interest-paying bank accounts where appropriate. All funds are held in cash, only using mainstream banks or building societies.

The trustees regularly monitor cash reserves and the bank interest received, to ensure that the charity obtains maximum value from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn. If such accounts are used, trustees will first consider the cashflow requirements of the charity.

Plans for future periods

Aims and key objectives for future periods

Over the past two years, Reading Central District has experienced steady year-on-year growth of approximately 3%. This places the district ahead of the national trend and among the leading districts in Royal Berkshire.

The charity's objective for the future is to increase youth membership by 5%, with a particular focus on expanding opportunities for the youngest members. To support this, the charity plans to open two new Squirrel Dreys for children aged 4–6 and ensure that all groups are actively offering Scouting across the Beaver, Cub, Scout, and Explorer sections to make full use of available spaces.

Achieving this growth will require an increase in adult volunteers. The charity will be working closely with the County Development Team to support recruitment and engagement efforts.

The completion of the Reading Scout & Guide Headquarters will enable the district to further promote scouting in the surrounding area. Specifically, the 52nd Reading Scout Group will receive targeted support, now that they have access to the new facilities.

Reading Central District Scout Council

Trustees' Report (continued)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	P J Addington
	L Griffiths, Chair
	I R May
	K McCabe
	D Newman, Treasurer
	C R Orr
	N Phillips
	T Phillips, Ex-Officio
	A Ritchie, Ex-Officio
	M Taylor
	C A Moores (appointed 29 October 2024)
	R Fleming (resigned 29 October 2024)

Reading Central District Scout Council

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing documents, 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.

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

Recruitment and appointment of trustees

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

Induction and training of trustees

Trustees are inducted and trained in accordance with the Policy, Organisation and Rules of the Scout Association. This includes completing the Being a Scouts Trustee learning within six months of joining as a trustee.

Organisational structure

The charity is administered by the body of trustees - the District Trustee Board. The board consists of the Chair, Treasurer and eleven trustees (including one Ex Officio Trustee). There are general meetings every two months and one annual general meeting per annum, of all the trustees and ad hoc meetings when required for specific subjects. All decisions are made by the general meetings. The background of the trustees covers a wide range of experience in business and other charity roles.

The District Trustee Board ensures the following:

- The charity is well managed
- Risks are assessed and mitigated
- Buildings and equipment are in good working order
- Compliance with legal requirements, organisation policies and rules

The support of the trustees assists other volunteers to run high-quality and safe programmes that give young people skills for life.

Reading Central District Scout Council

Trustees' Report (continued)

Major risks and management of those risks

The trustees have assessed the major strategies, business, and operational risks which they believe the charity faces. The external risks and exposure are kept under constant review, together with the internal aspects of health and safety.

A risk register has been established and will be reviewed annually to ensure they are effectively managed by the charity.

The major risks and preventative measures in place are:

Damage to the building, property G81 and equipment

The district has sufficient buildings and contents insurance in place to mitigate against permanent loss, and in the event of temporary loss would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other scout groups, as a short-term solution.

Injury to leaders, helpers, supporters and members

District volunteers are members of the Scout Association and, as such, included in the national accident insurance policy.

All activity and nights away events follow the Scout Association rules

Risk Assessments are reviewed before activities can take place by groups and units within the district. Activities and Nights Away events are notified using the Berkshire Scouts notification systems which include submission of a Risk Assessment.

Reduction or loss of volunteers

The district is totally reliant upon volunteers to run and administer the activities of the district. If there were a reduction in the number of volunteers to an unacceptable level in a particular area then there would have to be a contraction, consolidation of activities or closure of parts of the district operations.

YIF Grant & rebuild of the HQ

The district is acting as nominee for a grant awarded to cover the costs of rebuilding the Scouts and Guide HQ. Top line risks associated with that project were:

1. Financial shortfall
2. No completed building
3. Withdrawal of grants
4. Negative & reputational

To mitigate the risks, an oversight team was formed on behalf of the trustee that worked closely with the project and its funding. A separate risk register was created for operational specifics and was used within the team. The trustee board reviewed a summary of these risks at the bi-monthly meeting unless a crucial or high priority financial, timescale or regulatory items and then an extraordinary meeting was held.

Internal controls

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

Reading Central District Scout Council

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees 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.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29/08/2025 and signed on its behalf by:


L Griffiths (Aug 29, 2025 18:49:02 GMT+1)

.....
L Griffiths
Trustee

Reading Central District Scout Council

Independent Auditor's Report to the Members of Reading Central District Scout Council

Opinion

We have audited the financial statements of Reading Central District Scout Council (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Reading Central District Scout Council

Independent Auditor's Report to the Members of Reading Central District Scout Council (continued)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Reading Central District Scout Council

Independent Auditor's Report to the Members of Reading Central District Scout Council (continued)

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management,

and from our knowledge and experience of the charities sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

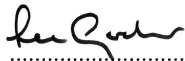
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Reading Central District Scout Council

Independent Auditor's Report to the Members of Reading Central District Scout Council (continued)

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Lee Gardner FCA (Senior Statutory Auditor)

For and on behalf of Vale & West Accountancy Services Limited , Statutory Auditor

Victoria House
26 Queen Victoria Street
Reading
Berkshire
RG1 1TG

08/09/2025
Date:.....

Reading Central District Scout Council

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		56,160	-	56,160
Charitable activities		7,869	1,692,274	1,700,143
Other trading activities		39,919	-	39,919
Investment income	5	<u>1,207</u>	<u>-</u>	<u>1,207</u>
Total income		<u>105,155</u>	<u>1,692,274</u>	<u>1,797,429</u>
Expenditure on:				
Raising funds		(35,828)	-	(35,828)
Charitable activities		(80,168)	-	(80,168)
Other expenditure	8	<u>864,516</u>	<u>(1,698,568)</u>	<u>(834,052)</u>
Total expenditure		<u>748,520</u>	<u>(1,698,568)</u>	<u>(950,048)</u>
Net income/(expenditure)		<u>853,675</u>	<u>(6,294)</u>	<u>847,381</u>
Net movement in funds		853,675	(6,294)	847,381
Reconciliation of funds				
Total funds brought forward		<u>338,513</u>	<u>4,698</u>	<u>343,211</u>
Total funds carried forward	16	<u><u>1,192,188</u></u>	<u><u>(1,596)</u></u>	<u><u>1,190,592</u></u>

The notes on pages 16 to 25 form an integral part of these financial statements.

Reading Central District Scout Council

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		49,852	-	49,852
Charitable activities		14,229	36,758	50,987
Other trading activities		35,679	-	35,679
Investment income	5	<u>369</u>	<u>-</u>	<u>369</u>
Total income		<u>100,129</u>	<u>36,758</u>	<u>136,887</u>
Expenditure on:				
Raising funds		91,060	-	91,060
Charitable activities		(59,944)	-	(59,944)
Other expenditure	8	<u>17,348</u>	<u>(32,954)</u>	<u>(15,606)</u>
Total expenditure		<u>48,464</u>	<u>(32,954)</u>	<u>15,510</u>
Net income		<u>148,593</u>	<u>3,804</u>	<u>152,397</u>
Net movement in funds		148,593	3,804	152,397
Reconciliation of funds				
Total funds brought forward		<u>189,920</u>	<u>894</u>	<u>190,814</u>
Total funds carried forward	16	<u><u>338,513</u></u>	<u><u>4,698</u></u>	<u><u>343,211</u></u>

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

The funds breakdown for 2024 is shown in note 16.

Reading Central District Scout Council

(Registration number: 300505)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,047,786	171,329
Current assets			
Stocks		14,494	15,005
Debtors	12	79,238	(94)
Cash at bank and in hand	13	159,485	189,163
		253,217	204,074
Creditors: Amounts falling due within one year	14	(110,411)	(32,192)
Net current assets		142,806	171,882
Net assets		1,190,592	343,211
Funds of the charity:			
Restricted income funds			
Restricted funds		(1,596)	4,698
Unrestricted income funds			
Unrestricted funds		1,192,188	338,513
Total funds	16	1,190,592	343,211

The financial statements on pages 13 to 25 were approved by the trustees, and authorised for issue on 29/08/2025..... and signed on their behalf by:

L Griffiths

L Griffiths (Aug 29, 2025 18:49:02 GMT+1)

L Griffiths
Trustee

David Newman

David Newman (Aug 29, 2025 10:17:50 GMT+1)

D Newman
Trustee

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Reading Central District Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Reclassification of comparative amounts

During the financial year, the charity transitioned from preparing its financial statements on a receipts and payments basis to the accruals basis of accounting, in accordance with the Charities SORP (FRS 102). This change was made to enhance the relevance and reliability of financial information presented to stakeholders and to align with best practice for charities of comparable size and complexity.

In accordance with FRS 102 and the Charities SORP, the change in accounting policy has been applied retrospectively. Comparative figures for the year ended 31 March 2024 have been restated as if the accruals basis had always been applied.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO) basis.

Fund accounting

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument and are offset only when the charity has a legal enforceable right to set off the recognized amounts and intends either to settle on a net basis, or to realise and settle the liability simultaneously.

Financial assets

Trade and other debtors which are receivable in one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

Cash and cash equivalents comprise cash at bank and in hand and deposits held at call with banks.

Financial liabilities

Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into. Trade and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being transaction price less any amounts settled.

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	56,160	56,160	49,852
	<u>56,160</u>	<u>56,160</u>	<u>49,852</u>

3 Income from charitable activities

	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Youth programme and activities	-	5,848	1,692,274	1,698,122	45,818
Operation of HQ, including shop	2,021	-	-	2,021	5,169
	<u>2,021</u>	<u>5,848</u>	<u>1,692,274</u>	<u>1,700,143</u>	<u>50,987</u>

4 Income from other trading activities

	Unrestricted funds Designated £	Unrestricted funds General £	Total funds £	Total 2024 £
Trading income;				
Sales of goods and services	34,612	5,307	39,919	35,679
	<u>34,612</u>	<u>5,307</u>	<u>39,919</u>	<u>35,679</u>

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

5 Investment income

	Unrestricted funds Designated £	General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	711	496	1,207	369

6 Expenditure on raising funds

	Unrestricted funds Designated £	General £	Total 2025 £	Total 2024 £
Costs of goods sold	31,299	4,529	35,828	30,021
Other direct costs of activities for generating funds	-	-	-	(121,081)
	31,299	4,529	35,828	(91,060)

7 Expenditure on charitable activities

	Unrestricted funds Designated £	General £	Total 2025 £	Total 2024 £
Youth programme and activities	-	5,590	5,590	8,664
Operation of HQ, including shop	20,038	-	20,038	5,622
Membership subscriptions paid to county	-	50,220	50,220	45,658
Governance costs	-	4,320	4,320	-
	20,038	60,130	80,168	59,944

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Other expenditure

	Unrestricted funds Designated £	Restricted funds £	Total 2025 £	Total 2024 £
Other resources expended	(864,516)	1,698,568	834,052	15,606
	<u>(864,516)</u>	<u>1,698,568</u>	<u>834,052</u>	<u>15,606</u>

Restricted fund expenditure comprises expenditure on developing the new headquarters building at Northcourt Avenue. Designated income is the proportion of this expenditure that relates to the 50% share of the trust held by the charity.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	3,480	3,480
Other fees paid to auditors	840	840
Total for 2025	<u>4,320</u>	<u>4,320</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2024	171,329	171,329
Additions	<u>876,457</u>	<u>876,457</u>
At 31 March 2025	1,047,786	1,047,786
Depreciation		
At 31 March 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2025	<u>1,047,786</u>	<u>1,047,786</u>
At 31 March 2024	<u>171,329</u>	<u>171,329</u>

Fixed assets comprise the charity's 50% ownership share of the land and buildings owned by the Reading Scout and Guide Headquarters Trust, as follows:

- Riverside land at The Warren, Reading
- Reading Scout and Guide Joint Headquarters, 163 Northcourt Avenue, Reading

12 Debtors

	2025 £	2024 £
Due from group undertakings	7,227	(94)
Other debtors	<u>72,011</u>	<u>-</u>
	<u>79,238</u>	<u>(94)</u>

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	75	75
Cash at bank	<u>159,410</u>	<u>189,088</u>
	<u>159,485</u>	<u>189,163</u>

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	72,197	645
Accruals	4,320	262
Deferred income	33,894	31,285
	<u>110,411</u>	<u>32,192</u>

15 Commitments

During the year, the charity acted as nominee for Reading Scout and Guide Joint Headquarters Trust to facilitate building the new Reading Scout and Guide Joint Headquarters at Northcourt Avenue. As at 31 March 2025, the total commitment for work not yet undertaken was £302,703.

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	58,985	67,811	(64,659)	62,137
<i>Designated</i>				
The Warren Fund	5,237	-	-	5,237
The Closed Group Fund	7,713	-	-	7,713
The Croton Access to Adventure Fund	2,765	-	-	2,765
Reading Scout and Guide Joint Headquarters Trust	263,813	901,860	(51,337)	1,114,336
	<u>279,528</u>	<u>901,860</u>	<u>(51,337)</u>	<u>1,130,051</u>
Total unrestricted funds	<u>338,513</u>	<u>969,671</u>	<u>(115,996)</u>	<u>1,192,188</u>
Restricted funds				
The Squirrel Training Fund	500	-	-	500
Reading Scout and Guide Joint Headquarters Grant	3,804	1,692,274	(1,698,568)	(2,490)
The Hugh Boddington Fund	394	-	-	394
	<u>4,698</u>	<u>1,692,274</u>	<u>(1,698,568)</u>	<u>(1,596)</u>
Total funds	<u>343,211</u>	<u>2,661,945</u>	<u>(1,814,564)</u>	<u>1,190,592</u>

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	56,270	62,468	(59,753)	58,985
<i>Designated</i>				
The Warren Fund	5,237	-	-	5,237
The Closed Group Fund	4,567	-	3,146	7,713
The Croton Access to Adventure Fund	2,765	-	-	2,765
Reading Scout and Guide Joint Headquarters Trust	121,081	51,863	90,869	263,813
	<u>133,650</u>	<u>51,863</u>	<u>94,015</u>	<u>279,528</u>
Total unrestricted funds	<u>189,920</u>	<u>114,331</u>	<u>34,262</u>	<u>338,513</u>
Restricted funds				
The Squirrel Training Fund	500	-	-	500
Reading Scout and Guide Joint Headquarters Grant	-	36,758	(32,954)	3,804
The Hugh Boddington Fund	394	-	-	394
	<u>894</u>	<u>36,758</u>	<u>(32,954)</u>	<u>4,698</u>
Total funds	<u><u>190,814</u></u>	<u><u>151,089</u></u>	<u><u>1,308</u></u>	<u><u>343,211</u></u>

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

General funds

General funds are available for the furtherance of the charity's objectives.

Designated funds

Funds have been set aside for specific purposes by the trustees as follows:

The Warren Fund

Fund established in 2012 with the proceeds of the sale of riverside land in The Warren. Its objective is to fund projects which promote scouting for all scouts in the District.

The Closed Group Fund

Funds arising from the closure of groups, which are used for any outstanding running costs associated with those groups, or to provide assistance with setting up new groups or sections.

The Croton Access to Adventure Fund

Established during the 2014/15 year, this fund provides assistance to scouts from the District taking part in organised scouting activities, both in the UK and internationally.

Reading Scout and Guide Joint Headquarters Trust

The charity has a 50% share in the trust, with two Girlguiding Divisions (Reading Abbey and Reading Riverside) sharing the other 50% equally. The trust operates the District HQ building at 163 Northcourt Avenue, as well as the Reading Scout & Guide Shop, which operates from the HQ building. In September 2023 a grant was obtained by the trust to rebuild the HQ building, with the charity acting as nominee on the trust's behalf. This restricted grant is shown separately.

Restricted funds

Funds with restricted purposes are as follows:

The Squirrel Training Fund

Grant received from the Scout Association in respect of training for Squirrels leaders.

Reading Scout and Guide Joint Headquarters Grant

Grant received from the Social Investment Business Foundation as part of the Youth Investment Fund Phase 2. These funds were received as nominee for Reading Scout and Guide Joint Headquarters Trust and have been operated on the trust's behalf.

The Hugh Boddington Fund

Bequeathed funds, formerly managed by the Berkshire County Scout Council. Used for promoting scouting within certain areas of the District.

ALPS2025

Funds received in respect of the ALPS2025 trip to be held in summer 2025.

Reading Central District Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	1,047,786	-	1,047,786
Current assets	100,762	82,265	70,190	253,217
Current liabilities	(38,625)	-	(71,786)	(110,411)
Total net assets	<u>62,137</u>	<u>1,130,051</u>	<u>(1,596)</u>	<u>1,190,592</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	171,329	-	171,329
Current assets	90,532	108,844	4,698	204,074
Current liabilities	(31,547)	(645)	-	(32,192)
Total net assets	<u>58,985</u>	<u>279,528</u>	<u>4,698</u>	<u>343,211</u>

18 Related party transactions

Reading Scout and Guide Headquarters Trust was formed by a Trust Deed dated 12 November 1958 and is registered as a trust with the Scout Trust Corporation and the Guide Trust Corporation. The trust was set up to manage property at 163 Northcourt Avenue and The Warren.

At 31 March 2025 there were three sponsoring units, as follows:

- Reading Central District Scout Council (50% share)
- Girlguiding Reading Abbey Division (25% share)
- Girlguiding Reading Riverside Division (25% share)

During the year, the charity acted as nominee for a grant from the Youth Investment Fund on behalf of the trust. This grant (for the redevelopment of the joint headquarters building) continued into the 2025/26 accounting year.

A loan was also provided to the trust in order to finance costs relating to the rebuild, which were not covered by the grant funding. This included the purchase of land adjacent to the existing HQ site.

At 31 March 2025, £14,454 was owed to the charity by the trust. In these accounts this is shown as £7,227, as a result of the consolidation of the charity's 50% ownership of the trust.

Reading Central District Scout Council

Comparatives for the Statement of Financial Activities

	The Warren Fund 2024 £	The Closed Group Fund 2024 £	The Croton Access to Adventure Fund 2024 £	Reading Scout and Guide Joint Headquarters Trust 2024 £	General Funds 2024 £	Total Unrestricted Funds 2024 £
Income and Endowments from:						
Donations and legacies	-	-	-	-	49,852	49,852
Charitable activities	-	3,146	-	5,169	5,914	14,229
Other trading activities	-	-	-	29,182	6,497	35,679
Investment income	-	-	-	164	205	369
Total income	-	3,146	-	34,515	62,468	100,129
Expenditure on:						
Raising funds	-	-	-	96,491	(5,431)	91,060
Charitable activities	-	-	-	(5,622)	(54,322)	(59,944)
Other expenditure	-	-	-	17,348	-	17,348
Total expenditure	-	-	-	108,217	(59,753)	48,464
Net income	-	3,146	-	142,732	2,715	148,593
Net movement in funds	-	3,146	-	142,732	2,715	148,593
Reconciliation of funds						
Total funds brought forward	5,237	4,567	2,765	121,081	56,270	189,920
Total funds carried forward	5,237	7,713	2,765	263,813	58,985	338,513

This page does not form part of the statutory financial statements.

Reading Central District Scout Council

Comparatives for the Statement of Financial Activities

	The Squirrel Training Fund 2024 £	Reading Scout and Guide Joint Headquarters Grant 2024 £	The Hugh Boddington Fund 2024 £	Total Restricted Funds 2024 £
Income and Endowments from:				
Charitable activities	-	36,758	-	36,758
Total income	-	36,758	-	36,758
Expenditure on:				
Other expenditure	-	(32,954)	-	(32,954)
Total expenditure	-	(32,954)	-	(32,954)
Net income	-	3,804	-	3,804
Net movement in funds	-	3,804	-	3,804
Reconciliation of funds				
Total funds brought forward	500	-	394	894
Total funds carried forward	500	3,804	394	4,698

Reading Central District Scout Council
15 Cwmcarn
Emmer Green
Reading
RG4 8LE

Vale & West
Victoria House
26 Queen Victoria Street
Reading
RG1 1TG

Dear Sirs

Reading Central District Scout Council

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31 March 2025, for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the Charities SORP (FRS 102).

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework FRS 102 Charity SORP.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2025.

2. We confirm that all accounting records have been made available to you for the purpose of your audit in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees', and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit information and have provided any additional information that you have requested for the purposes of your audit.
3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any trustee either makes a false statement; is aware that the statement is false; is reckless in presenting this statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each trustee will be guilty of a criminal offence.
4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements

5. We confirm that the methods, significant assumptions, and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
6. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
8. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework FRS 102 Charity SORP.
9. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
10. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that there have been no material transactions with related parties.

11. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework FRS 102 Charity SORP.
12. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
13. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
14. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities, and which are central to the charity's ability to conduct its activities.
16. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

There have been no deficiencies in internal control of which we are aware.

17. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

18. We confirm that all grants, donations and other income, including those subjects to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
19. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware and have considered a period of at least one year from the date on which the financial statements will be approved.
20. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
21. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - So far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
 - Each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
22. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular

Yours faithfully


L Griffiths (Aug 29, 2025 18:49:02 GMT+1)

L Griffiths - Chairperson
Signed on behalf of the board of trustees for Reading Central District Scout Council

Date: 29/08/2025