

MASTER
SIGNED

Charity number: 302069

1st Lawford Scout Group
Trustees' report and financial statements
for the year ended 31 March 2025

1st Lawford Scout Group

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1st Lawford Scout Group

Legal and administrative information

Charity number	302069
Business address	Venture Centre 2000 Bromley Road Lawford Essex CO11 2JE
Secretary	Louise Hallam
Chairperson	Dan Morton
Group Executive Committee	Mark Jones Wendy Jones Christine Meadway Gary Robinson Tim Ballard
Treasurer	Tom Hancock
Accountants	TLC Accounting Services Ltd 15 Faraday Close Gorse Lane Industrial Estate Clacton on Sea Essex CO15 4TR
Bankers	Lloyds Bank PLC
Solicitors	Birketts LLP 141-145 Princes Street Ipswich IP1 1QJ

1st Lawford Scout Group

Report of the trustees for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Group's governing documents are those of the Scout Association. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Risk and Internal Control

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies with Unity, the Scout Association Insurance facility, to ensure that insurable risks are covered.

Objectives and activities

The objects of the group are as a unit of the Scout Association.

The aim of the Scout Association is to promote the development of young people in achieving their physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Activities and performance

The group runs 3 sections - Beavers, Cubs and Scouts - with 61 young people recorded across the 3 sections in the 2025 census.

Each section continues to run a balanced range of events and activities throughout the year.

Financial review

The charitable donation from the Venture Centre 2000 Management Company Ltd this year was £13,222 an increase of £1,740 on the previous year.

Subscription fees were raised from £30 to £35 a term this financial year, the first increase in several years. The subscription fees income was £6,052 up from £5,160 the previous year. We also had a successful fund raising year raising £2,397 through a variety of activities and grants from local groups such as Manningtree Rotary and the Coop.

There is still sufficient funds in group reserves for contingencies.

1st Lawford Scout Group

Report of the trustees for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. 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 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which 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 1993 and the Charity (Accounts and Reports) Regulations 2008. They 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.

On behalf of the board



Dan Morton
Trustee

Date 15/15/2025

1st Lawford Scout Group

Independent examiner's report to the trustees on the unaudited financial statements of 1st Lawford Scout Group.

I report on the accounts of 1st Lawford Scout Group for the year ended 31 March 2025 set out on Pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the Charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TLC

TLC Accounting Services Ltd
Chartered Accountants
15 Faraday Close
Gorse Lane Industrial Estate
Clacton on Sea
Essex
CO15 4TR

Date 12/12/2025

1st Lawford Scout Group

Statement of financial activities

for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	22,431	0	22,431	18,500
Activities for generating funds	3	5,370	0	5,370	4,934
Investment income	4	<u>838</u>	<u>0</u>	<u>838</u>	<u>884</u>
Total incoming resources		28,639	0	28,639	24,318
Resources expended					
Central capitation		3,324	0	3,324	3,218
Establishment costs		10,350	0	10,350	7,114
Bank charges		363	0	363	326
Legal and professional fees		0	0	0	0
Other office expenses		430	0	430	732
Depreciation and impairment		1,629	0	1,629	1,917
Scout shop purchases		869	0	869	1,119
Transfer of grant received from TDC		0	0	0	0
Special events & activities		<u>7,113</u>	<u>0</u>	<u>7,113</u>	<u>5,733</u>
Total resources expended		24,078	0	24,078	20,159
Total funds brought forward		<u>167,685</u>	<u>485,374</u>	<u>653,059</u>	<u>648,899</u>
Total funds carried forward		<u>172,246</u>	<u>485,374</u>	<u>657,620</u>	<u>653,058</u>

The notes on pages 7 to 10 form an integral part of these financial statements.

1st Lawford Scout Group

Balance sheet as at 31 March 2025

	Notes	£	20 25 £	£	20 24 £
Fixed assets	5				
Tangible assets			590,365		591,994
Current assets					
Stock			200		200
Debtors	6		13,222		11,642
Cash at bank and in hand			<u>53,833</u>		<u>49,314</u>
			67,255		61,156
Creditors: amounts falling due within one year	7		<u>0</u>		<u>-91</u>
Net current assets			<u>67,255</u>		<u>61,065</u>
Net Assets			<u>657,620</u>		<u>653,059</u>
Funds					
Restricted income funds			485,374		485,374
Unrestricted income funds			<u>172,246</u>		<u>167,685</u>
Total funds			<u>657,620</u>		<u>653,059</u>

The financial statements were approved by the trustees on and signed on its behalf by

Tom Hancock
Trustee

Date

15/12/25.

The notes on pages 7 to 10 form an integral part of these financial statements.

1st Lawford Scout Group

Notes to financial statements for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention, except for investments which are included at market value, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, included grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

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Notes to financial statements for the year ended 31 March 2025

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15% on net book value

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

2.	Voluntary income	Unrestricted funds	2025	2024
		£	£	£
	Covenanted income	13,222	13,222	11,482
	Grants receivable	0	0	0
	Donations	2,397	2,397	470
	Gift Aid	760	760	1,388
	Subscriptions	<u>6,052</u>	<u>6,052</u>	<u>5,160</u>
		22,431	22,431	18,500

The 1st Lawford Scout Group is associated with The Venture Centre 2000 (Management) Co Ltd who covenant all of their profits to the Scout Group and consequently The Venture Centre 2000 (Management) Co Ltd has no value.

3.	Activities for generating funds	Unrestricted funds	2025	2024
		£	£	£
	Fundraising events	0	0	0
	Special events & activities	<u>5,370</u>	<u>5,370</u>	<u>4,934</u>
		5,370	5,370	4,934

4.	Investment income	Unrestricted funds	2025	2024
		£	£	£
	Bank interest receivable	<u>838</u>	<u>838</u>	<u>884</u>
		838	838	884

1st Lawford Scout Group

**Notes to financial statements
for the year ended 31 March 2025**

5.	Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment	Total
		£	£	£
	Cost			
	At 1 April 2024	581,131	117,533	698,664
	Additions	0	0	0
	At 31 March 2025	<u>581,131</u>	<u>117,533</u>	<u>698,664</u>
	Depreciation			
	At 1 April 2024	0	106,670	106,670
	Charge for the year	0	1,629	1,629
	At 31 March 2025	<u>0</u>	<u>108,299</u>	<u>108,299</u>
	Net book values			
	At 31 March 2025	<u>581,131</u>	<u>9,234</u>	<u>590,365</u>
	At 31 March 2024	<u>581,131</u>	<u>10,863</u>	<u>591,994</u>
6.	Debtors		2025	2024
			£	£
	Amounts due from subsidiary and associated undertakings		13,222	11,482
	Other debtors		0	160
			<u>13,222</u>	<u>11,642</u>
7.	Creditors: amounts falling due within one year		2025	2024
			£	£
	Payments received on account		0	0
	Other creditors		0	91
			<u>0</u>	<u>91</u>
8.	Unrestricted funds	At		At
		1 April Incoming	Outgoing	31 March
		2024 resources	resources	2025
		£	£	£
	General fund	<u>167,685</u>	<u>28,639</u>	<u>-24,078</u>
				<u>172,246</u>

Purposes of unrestricted funds

General funds for day to day running of charity

1st Lawford Scout Group

Notes to financial statements
for the year ended 31 March 2025

9.	Restricted funds	At	At
		1 April 2024 £	31 March 2025 £
	Asset funds	<u>485,374</u>	<u>485,374</u>

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The following pages do not form part of the statutory accounts.

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Detailed statement of financial activities

for the year ended 31 March 2025

	20 25	20 24
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Covenanted income	13,222	11,482
Grants receivable	0	0
Donations	2,397	470
Gift aid	760	1,388
Subscriptions	<u>6,052</u>	<u>5,160</u>
	22,431	18,500
<i>Activities for generating funds</i>		
Fundraising events	0	0
Special events & activities	<u>5,370</u>	<u>4,934</u>
	5,370	4,934
<i>Investment income</i>		
Bank interest receivable	<u>838</u>	<u>884</u>
	838	884
Total incoming resources from generating funds	<u>28,639</u>	<u>24,318</u>
 Total incoming resources	 <u>28,639</u>	 <u>24,318</u>
 Resources expended		
Costs of generating funds:		
Fundraising trading:		
cost of goods sold and other costs		

1st Lawford Scout Group

Detailed statement of financial activities

for the year ended 31 March 2025

	20 25		20 24	
	£	£	£	£
Charitable activities				
Activity 1				
<i>Activities undertaken directly</i>				
Central capitation	<u>3,324</u>		<u>3,218</u>	
		3,324		3,218
<i>Support costs</i>				
Waste	401		417	
Rates	232		237	
Repairs and maintenance	6251		2202	
Cleaning	0		1140	
Bank charges	363		326	
Insurance	3186		3118	
Camping equipment	280		0	
Legal and professional fees	-150		281	
Motor hire	0		288	
General expenses	0		0	
Advertising	40		0	
Donations	50			
Secretarial services	348			
Printing & stationery	0		15	
Depreciation	1,629		1917	
Subscriptions	142		148	
Scout shop purchases	869		1119	
Special events & activities	<u>7113</u>		<u>5733</u>	
		20754		16941
Activity 1 total expenditure		<u>24,078</u>		<u>20,159</u>
Total charitable activity expenditure		<u>24,078</u>		<u>20,159</u>
Net incoming/(outgoing) resources for the year		<u>4,561</u>		<u>4,159</u>