

**1<sup>st</sup> SHEET (ST MARY'S) SCOUT GROUP**

**REGISTERED CHARITY NUMBER 302272**

**ACCOUNTS  
and  
TRUSTEES REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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CHARITY INFORMATION

Trustees:	M.Harvey – Chair H.E.Hughes (resigned) S.Humphrey (resigned) J.Upfield (resigned) G.R.Hounslow (5/12/2023) L. Blais (23/7/23) – Treasurer Y.Smith L.Salotto (resigned)
Charity Number:	302272
Independent Examiner:	Mr G R Beer MA (Cantab) FCA 4, Chilgrove House, Marden Way Petersfield Hampshire GU31 4PU
Bankers:	Lloyds Bank High Street Petersfield Hants GU32

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

SHEET SCOUTS TRUSTEES REPORT

**GLV Report**

The GLV team now consists of Ed and Gemma after Georgina stepped down.

There have been some changes in leadership in the sections but despite this the sections have continued to provide a variety of Scouting activities.

The 2 Beaver groups offered family camp with parents and carers in addition to sleepovers without.

Cubs enjoyed a slightly rainy joint camp with a magical theme. They also took part in District sports day and the always enjoyable Box Kart Supreme meeting other Cubs from England, Wales, Scotland and Ireland.

Scouts managed one night expeditions and a weekend camp in the summer. They also helped out with the fencing for the local firework display.

Explorers enjoyed their annual week long camp.

All sections had the chance to kayak on Petersfield Lake.

Our thanks, as always, go out to the leaders who give up their time to provide so many opportunities to the young people of Sheet Scouts.

**Treasurer report  
As at the 6<sup>th</sup> May 2025**

1) Bank accounts analysis

Our current situation on cash and deposit holdings is strong, liquid, invested in deposit accounts that are protected under the government scheme FSCS and/or regulated by FCA:

A) Lloyds Main account	£2,099.59
B) Lloyds Savings account	£2,203.18
C) CAF Bank Main account	£154.43
D) CAF Bank Savings account	£15,207.94
E) CCLA	£50,664.69
F) Total funds	£70,329.83

2) Financial Accounts as at 31/3/2025

The financial information for our financial accounts for the year ending on the 31/3/2025 has been submitted to our Independent Examiner. He has generated his first draft report. The accounts show a healthy income for the year at £41,865. Our expenses have been under control and added up to £26,484. We have claimed from HMRC £953.70 for the year 2020/21 and we were successful in our efforts. More years of Gift Aids claims are in progress. Additional parent's declarations would significantly increase our next claims.

Our total net surplus for the year is standing at £15,380. This means that our net equity stands at £318,748 as at the 31/3/2025.

The narrative on pages 3 and 4 is last year's wording and needs to be updated in due course with the Chairman's and the GSL's reports.

Luc Blais  
Trustee and Treasurer  
6<sup>th</sup> May 2025

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the accounts of 1<sup>st</sup>.Sheet (St Mary's) Scout Group for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1.accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3.the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G R Beer MA FCA  
4, Chilgrove House  
Marden Way  
Petersfield, Hampshire GU31 4PU

.....2025

1<sup>st</sup> SHEET (ST MARY'S) SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025.....				2024.....				
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2024 £
<b>Incoming Resources</b>									
Membership Fees		13,078	0	0	13,077	9,839	0	0	9,839
Fund Raising		1,676	0	0	1,676	184	0	0	184
Camp & Beavers		5,754	0	0	5,754	3,990	0	0	3,990
Cubs Camp		760	0	0	760	3,825	0	0	3,825
Explorers and Scouts		4,482	0	0	4,482	1,334	0	0	1,334
Property Income		11,743	0	0	11,743	11,743	0	0	11,743
Bank Interest		2,475	0	0	2,475	1,684	0	0	1,684
Donations & Other Income		1,897	0	0	1,897	1,688	0	0	1,688
Total resources incoming		41,865	0	0	41,865	37,797	0	0	37,797
<b>Resources Expended</b>									
Activities		15,379	0	0	15,379	14,133	0	0	14,133
Fund Raising Costs		0	0	0	0	0	0	0	0
Badges & Uniforms		294	0	0	294	0	0	0	0
Camping Equipment		182	0	0	182	0	0	0	0
District Contribution		2,762	0	0	2,762	7,901	0	0	7,901
Overheads		7,484	0	0	7,484	6,920	0	0	6,920
Legal & Professional Costs		300	0	0	300	350	0	0	350
Bank Charges		84	0	0	84	64	0	0	64
Total resources expended		£26,485	£0	£0	£26,485	£29,368	£0	£0	£29,368

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

	2005				2004				
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2024 £
Net Incoming resources / (resources expended)		15,380	0	0	15,380	8,429	0	0	8,429
Transfer between funds		0	0	0	0	0	0	0	0
Funds brought forward at 1 April 2023		303,368	0	0	303,368	294,939	0	0	294,939
Funds carried forward at 31 March 2024		£318,748	£0	£0	£318,748	£303,368	£0	£0	£303,368

# 1<sup>ST</sup> SHEET (ST MARY'S) SCOUT GROUP

## BALANCE SHEET AS AT 31 MARCH 2025

	2025.....	2024.....							
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2025 £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2024 £
<b>Fixed Assets</b>									
Tangible Assets	2	241,232	0	0	241,232	242,129	0	0	242,129
Total Fixed Assets		241,232	0	0	241,232	243,125	0	0	243,125
<b>Current Assets</b>									
Debtors and prepayments		8,028	0	0	8,028	4,028	0	0	4,028
CCLA Investment Account		50,665	0	0	50,665	32,201	0	0	32,201
Bank Current Account		19,123	0	0	19,123	27,349	0	0	27,349
Total Current Assets		77,816	0	0	77,816	63,578	0	0	63,578
<b>Creditors</b> Amounts falling due within one year	8	300	0	0	300	(2,339)	0	0	(2,339)
<b>Net Current Assets</b>		77,516	0	0	77,516	61,239	0	0	61,239
<b>Net Assets</b>		£318,748	£0	£0	£318,748	£303,368	£0	£0	£303,368
<b>The Funds of the Charity:</b>									
Unrestricted Funds		318,748	0	0	318,748	303,368	0	0	303,368
Restricted Funds		0	0	0	0	0	0	0	0
Endowment Fund		0	0	0	0	0	0	0	0
<b>Total Charity Funds</b>		£318,748	£0	£0	£318,748	£303,368	£0	£0	£303,368

We approve the attached accounts and confirm that we have made available all relevant records and information for their preparation.

Mr Harvey - Chairman .....2025

The notes on pages 14 to 17 form part of these accounts.



**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.

The charity constitutes a public benefit entity as defined by FRS 102

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

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

**(c) Income Recognition**

All income and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the charity is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

**(d) Expenditure Recognition**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. All other expenditure is generally recognized when it is incurred and is accounted for gross.

**(e) Tangible Fixed Assets**

The Leasehold Property being the Scout Hut, Inmans Lane, Sheet is shown at original cost plus additions through the years. The trustees consider that as the Scout Hut has a high residual value there is no need to charge depreciation on it in the year. The position will be reviewed at each year end in future.

Equipment is stated at original cost and depreciation has been provided at 10% each year on a reducing balance basis.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

## 2. Tangible Assets

	Leasehold Property	Equipment	Total
	£	£	£
Cost at 1 April 2024	233,160	11,978	245,138
Addition	0	0	0
Disposals	0	0	0
At 31 March 2025	<u>233,160</u>	<u>11,978</u>	<u>245,138</u>
Accumulated depreciation at 1 April 2024	0	3,009	3,009
Charge for the year	0	897	897
At 31 March 2025	<u>0</u>	<u>3,906</u>	<u>3,906</u>
Net book value at 31 March 2025	<u>£233,160</u>	<u>£8,072</u>	<u>£241,232</u>
Net book value at 31 March 2024	<u>£233,160</u>	<u>£8,969</u>	<u>£242,129</u>

## 3. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 4. Legal and Professional Costs

	2025 £	2024 £
Independent Examiner's Fees	300	350
	<u>£300</u>	<u>£350</u>

## 5. Donated Services

The trustees receive no remuneration for their services.

## 6. Commitments

The trustees have not committed to or authorized a capital purchase at the year end. (2024- nil)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

## 7. Analysis of Fund Assets and Liabilities

	Unrestricted Funds	Restricted Funds	Expendable Endowment Fund	Total
	£	£	£	£
Fixed Assets				
Current Assets		0	0	
Current Liabilities		0	0	
	<u>£</u>	<u>£0</u>	<u>£0</u>	<u>£</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

## 8. Creditors: Amounts falling due within one year.

	2025 £	2024 £
Accruals	300	2,339
	<u>£300</u>	<u>£2,339</u>

## SOFA ANALYSES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Camp &amp; Beavers</b>		
Beavers Family Camp	5,484	3,381
Chestnut Beavers - Climbing	-	80
Chestnut Beavers – Space Camp	-	140
Oak Beavers Sleepover	-	317
Chestnut Rock up Activity	-	72
Group Camp	270	-
	<u>£5,754</u>	<u>£3,990</u>

**Activities**

Leaders Expenses	8,377	5,852
Group Expenses	45	1,964
Midhurst Youth TRU	-	800
Activity. ?	4,105	-
Camp & Beavers	1,063	2,996
Broadland Cubs	-	43
Stedham Camp	788	-
Durford Scouts	-	103
Oakhurst Scouts	1,001	59
Rother Explorers	-	288
Training	-	329
Sheet Scouts	-	69
General Event Costs	-	1,565
Refunds	-	65
	<u>£15,379</u>	<u>£14,133</u>

**Overheads**

Rates & Parish Fees	1,331	1,226
Light, heat & power	2,094	2,437
Premises insurance	1,479	617
Premises repairs & maintenance	927	1,229
Council tax	-	29
Stationery & printing	242	-
Telephones	395	206
Subscription fees	43	48
Vehicle insurance	-	87
Depreciation	897	996
Fire security	76	45
	<u>£7,484</u>	<u>£6,920</u>