

# THE FRIENDS OF CROFTON OAK SCOUT GROUP

England & Wales · Charity number 302954

## Details

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**Other names** THE FRIENDS OF CROFTON OAK GROUP

**Status** Registered

**Legal form** Trust

**Registered** 1976-03-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 50 Repton Road  
Orpington  
BR6 9HU

**Phone** 01689 872041

## Activities

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**Objects:** INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE LOYALTY AND GOOD CITIZENSHIP

**Activities:** The maintenance and provision of the Scout Hall in Crofton, Orpington, Kent for use of the Crofton Scouts, Guides and associated groups.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** PARISH OF ORPINGTON AND DISTRICT.
- Bromley

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£36,392	£26,326	-	-
2024-12-31	£35,070	£29,150	-	-
2023-12-31	£33,739	£29,332	-	-
2022-12-31	£28,643	£19,454	-	-
2021-12-31	£24,732	£15,814	-	-
2020-12-31	£27,859	£23,758	-	-

## Trustees

Name	Role	Appointed
<b>IAN MARTIN HARRIS</b>	Chair	1994-01-01
David Greef		2016-03-09
IAN TREVOR JENKINS		1994-01-01
Ian Mark Cottrell		2020-02-02
Lesley Patricia Parsons		2016-11-26

**THE FRIENDS OF CROFTON OAK SCOUT GROUP**

England & Wales - Charity number 302954

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# Accounts

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# **FRIENDS OF CROFTON OAK SCOUT GROUP**

**Registered Charity Number 302954**

**Annual Report and Accounts for the year ended  
31 December 2025**

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Trustees' Report for the Year Ended 31 December 2025

### Introduction

The principal activity of the Charity continues to be the maintenance of the Scout Hut, Crofton Road, Orpington, Kent for the use of Crofton Oak Scouts, Guides and associated groups.

### Volunteers

The running of the Scout Hut and its administration is undertaken by volunteers, Trustees, and users on an unpaid basis. The Trustees are grateful for this help in ensuring that safe facilities are available for the youths involved in Scouting and Guiding.

### The Trustees

Mr Ian Harris (Chair)

Mr Ian Cottrell (Treasurer)

Mrs Lesley Parsons (Secretary)

Mr Ian Jenkins

Mr David Greef

### Fixed asset policy

The Trustees have agreed to implement a fixed asset policy in which any expenditure on items of a fixed asset nature are capitalised if they are over £5,000 and that any such expenditure under £5,000 is charged to the Income and Expenditure account in the year of purchase.

### Results

Total Income for the year was £36,392 (2024: £35,070) and total expenditure (including depreciation of £3,867) was £26,326 (2024: £29,150). The excess of income for 2025 was £10,066 (2024: £5,920).

As proposed in the 2024 Trustees' Report the Trustees continued to: a) maintain the grounds and premises during 2025 and b) replenish the Charity's cash reserves.

- a) £7,802 (2024: £11,157) was spent on repairs and maintenance to the building and grounds, including £6,350 on sanding and varnishing the floor. In addition £5,954 was spent on a new garden barbecue and seating area, which in accordance with the Fixed Asset Policy (see Note 4 to the accounts) has been treated as capital expenditure.
- b) Unrestricted reserves increased to £49,325 (2024: £39,259) and designated reserves remained at £50,000.

### Future Plans

The Trustees plan to continue to maintain the Scout Hut and grounds and to continue building a cash reserve to replace the building's roof which, in 2022, was estimated to have a remaining lifespan of about five years with annual repair work necessary in the interim.

### Risk

The Trustees have reviewed the risks to the Charity and consider that the major risks are personal injury to the users and neighbours, fire and vandalism to the building. The Trustees have acted to mitigate and control these risks and continue to maintain the premises and grounds and consider there is adequate insurance in place.

### Agreed by the Trustees

The Trustees approved this Report on 10<sup>TH</sup> May 2026 and authorised the Chairman to sign it on their behalf.



Ian Harris, Chairman, 10<sup>th</sup> May 2026

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Independent Examiner's Report

Report to the Trustees

Friends of Crofton Oak Scout Group

On accounts for the year ended

31 December 2025

Charity no

302954

Set out on pages

3 to 5

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- state whether material matters have come to my attention.

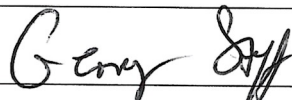
Basis of independent examiner's statement

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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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.

Signed:



Date:

10/5/26

Name:

G R G Stiff

Address:

Parkdene, Park Avenue, Farnborough Park, Orpington, Kent BR6 8LH

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Statement of Financial Activities for the Year Ended 31 December 2025

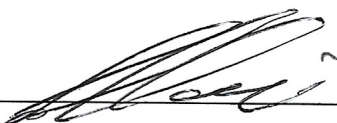
	Notes	2025 £	2024 £
<b>Income</b>			
Charitable Income	1	4,898	4,825
Activities for Generating funds	2	31,046	29,891
Interest		448	354
Grants		0	0
Gifts		0	0
<b>Total Incoming Resources</b>		<b>36,392</b>	<b>35,070</b>
<b>Expenditure</b>			
Charitable expenditure	3	26,326	29,150
<b>Net Income (expenditure) and net movement in funds for the year</b>		<b>10,066</b>	<b>5,920</b>
<b>Reconciliation of Funds</b>			
Reserves Brought Forward		89,259	83,339
Reserves transferred		0	0
<b>Reserves Carried Forward</b>		<b>99,325</b>	<b>89,259</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities

### Balance Sheet as at 31 December 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>	4	34,805	32,738
<b>Current Assets</b>			
Debtors	5	112	241
Bank	6	64,408	56,280
<b>Total Current Assets</b>		<b>64,520</b>	<b>56,521</b>
<b>Less creditors due within 12 months</b>	7	<b>0</b>	<b>0</b>
<b>Net Current Assets</b>		<b>64,520</b>	<b>56,521</b>
<b>Total Assets</b>		<b>99,325</b>	<b>89,259</b>
<b>Reserves</b>	8		
Designated		50,000	50,000
Free		49,325	39,259
<b>Total reserves</b>		<b>99,325</b>	<b>89,259</b>

Notes 1 to 8 form an integral part of these financial statements. The Trustees approved the Financial Statements on 10<sup>th</sup> May 2026 and authorised the Chairman to sign on their behalf.



Ian Harris, Chairman, 10<sup>th</sup> May 2026

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Notes to the Financial Statements for the year ended 31 December 2025

### Note

#### 1 Incoming Resources from Charitable Activities

Charitable income is the income received from the Scout and Guide groups who are the beneficiaries of the charity.

#### 2 Income from Activities for Generating Income

Income is mainly related to lettings of the Scout Hut when not in use by the beneficiaries. These lettings allow the Trustees to ensure that the Scout Hut and grounds are maintained to ensure the safety of the children and helpers using the facilities.

#### 3 Charitable Expenditure

All expenditure incurred by the charity in 2025 and 2024 was in respect of maintaining and improving the Scout Hut for its use by the beneficiaries.

Recurring expenditure was £22,460 (2024 - £25,213).

Non-recurring expenditure was £0 (2024 - £300).

Depreciation was £3,867 (2024 - £3,637).

No payments are made to Trustees other than for the reimbursement of the costs of materials bought on behalf of the charity.

#### 4 Tangible Fixed Assets

	2025 £	2024 £
<b>Fixed Assets</b>		
Cost as at start of year	141,150	141,150
Additions	5,934	0
Cost as at end of year	147,084	141,150
<b>Depreciation</b>		
As at start of year	108,412	104,775
Charge for year	3,867	3,637
As at end of year	112,279	108,412
Net book value as at end of year	34,805	32,738
Net book value as at start of year	32,738	36,375

Fixed asset policy: Expenditure on items of a fixed asset nature are capitalised if they are over £5,000 and that any such expenditure under £5,000 is charged to the Income and Expenditure account in the year of purchase.

The Trustees apply a 10% charge on the net book value before depreciation at each year end. The Trustees own the freehold of the Scout Hut and its grounds, which were donated in 1954. In 2019, the entire land totalling 1.005 acres was registered giving possessory title to the Trustees. Land title number SGL807900 refers.

The Trustees do not have the skills to place a value on the land and property on an ongoing basis and consider the expense of obtaining an independent valuation prohibitive.

The value of the fixed assets relates to improvements and extensions made to the Scout Hut and grounds since 2003.

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Notes to the Financial Statements for the year ended 31 December 2025 continued

#### Note

#### 5 Debtors

Every year the Trustees endeavour to try to ensure that all rent and other payments due have been received before the year end. At 31 December 2025 there was £112 due (2024 - £241). This amount represented a refund due from the waste disposal company used by the Charity.

#### 6 Bank

The bank balances relate to the current account £18,266 (2024 - £20,586) and Savings account £46,142 (2024 - £35,694).

#### 7 Creditors

The Creditors at the year-end totalled £0 (2024 - £0).

#### 8 Reserves

All income and expenditure in 2025 and 2024 related to unrestricted reserves.

A Designated Reserve of £50,000 remains in place to provide for any significant expenditure on repairs or renovations in the future (in 2022 the roof was estimated to have a remaining lifespan of about five years with annual repair work necessary in the interim).

**THE FRIENDS OF CROFTON OAK SCOUT GROUP**

England & Wales - Charity number 302954

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# Accounts

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# **FRIENDS OF CROFTON OAK SCOUT GROUP**

**Registered Charity Number 302954**

**Annual Report and Accounts for the year ended  
31 December 2024**

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Trustees' Report for the Year Ended 31 December 2024

### Introduction

The principal activity of the Charity continues to be the maintenance of the Scout Hut, Crofton Road, Orpington, Kent for the use of Crofton Oak Scouts, Guides and associated groups.

### Volunteers

The running of the Scout Hut and its administration is undertaken by volunteers, Trustees, and users on an unpaid basis. The Trustees are grateful for this help in ensuring that safe facilities are available for the youths involved in Scouting and Guiding.

### The Trustees

Mr Ian Harris (Chair)

Mr Ian Cottrell (Treasurer)

Mrs Lesley Parsons (Secretary)

Mr Ian Jenkins

Mr David Greef

### Results

Total Income for the year was £35,070 (2023: £33,739) and total expenditure (including depreciation of £3,637) was £29,150 (2023: £29,332). The excess of income for 2024 was £5,920 (2023: £4,407).

As mentioned in last year's report, the Trustees expected energy costs to reduce somewhat in 2024 and this did come about, falling from £10,473 to £5,409. However, the overall level of expenditure remained similar to 2023 due to some unplanned expenditure on building maintenance (please refer to the next paragraph).

As proposed in the 2023 Trustees' Report the Trustees continued to: a) maintain the grounds and premises during 2024 and b) replenish the Charity's cash reserves.

- a) £11,157 was spent on repairs and maintenance to the building and grounds (2023: £3,643) most notably: £1,146 surveying the building's drains following a blockage, £2,766 on a CCTV system, £1,100 on replacement guttering and roof checks and £2,280 on a new electrical consumer unit.
- b) Unrestricted reserves increased to £39,259 (2023: £33,339) and designated reserves remained at £50,000.

### Future Plans

The Trustees plan to continue to maintain the Scout Hut and grounds and to continue building a cash reserve to replace the building's roof which, in 2022, was estimated to have a remaining lifespan of about five years with annual repair work necessary in the interim.

### Risk

The Trustees have reviewed the risks to the Charity and consider that the major risks are personal injury to the users and neighbours, fire and vandalism to the building. The Trustees have acted to mitigate and control these risks and continue to maintain the premises and grounds and consider there is adequate insurance in place.

### Agreed by the Trustees

The Trustees approved this Report on 24 May 2025 and authorised the Chairman to sign it on their behalf.



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Ian Harris, Chairman, 24 May 2025

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Independent Examiner's Report

Report to the Trustees

Friends of Crofton Oak Scout Group

On accounts for the year ended

31 December 2024

Charity no

302954

Set out on pages

3 to 5

**Respective responsibilities of Trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- state whether material matters have come to my attention.

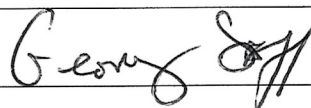
**Basis of independent examiner's statement**

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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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.

Signed:



Date:

24/5/25

Name:

G R G Stiff

Address:

Parkdene, Park Avenue, Farnborough Park, Orpington, Kent BR6 8LH

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Statement of Financial Activities for the Year Ended 31 December 2024

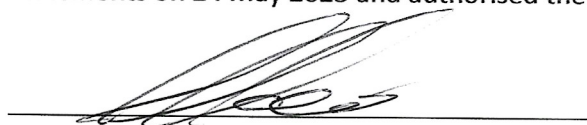
	Notes	2024 £	2023 £
<b>Income</b>			
Charitable Income	1	4,825	4,826
Activities for Generating funds	2	29,891	28,680
Interest		354	233
Grants		0	0
Gifts		0	0
<b>Total Incoming Resources</b>		35,070	33,739
<b>Expenditure</b>			
Charitable expenditure	3	29,150	29,332
<b>Net Income (expenditure) and net movement in funds for the year</b>		5,920	4,407
<b>Reconciliation of Funds</b>			
Reserves Brought Forward		83,339	78,932
Reserves transferred		0	0
<b>Reserves Carried Forward</b>		89,259	83,339

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities

### Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>	4	32,738	36,375
<b>Current Assets</b>			
Debtors	5	241	0
Bank	6	56,280	46,964
<b>Total Current Assets</b>		56,521	46,964
<b>Less creditors due within 12 months</b>	7	0	0
<b>Net Current Assets</b>		56,521	46,964
<b>Total Assets</b>		89,259	83,339
<b>Reserves</b>	8		
Designated		50,000	50,000
Free		39,259	33,339
<b>Total reserves</b>		89,259	83,339

Notes 1 to 8 form an integral part of these financial statements. The Trustees approved the Financial Statements on 24 May 2025 and authorised the Chairman to sign on their behalf.



Ian Harris, Chairman, 24 May 2025

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Notes to the Financial Statements for the year ended 31 December 2024

#### Note

#### 1 Incoming Resources from Charitable Activities

Charitable income is the income received from the Scout and Guide groups who are the beneficiaries of the charity.

#### 2 Income from Activities for Generating Income

Income is mainly related to lettings of the Scout Hut when not in use by the beneficiaries. These lettings allow the Trustees to ensure that the Scout Hut and grounds are maintained to ensure the safety of the children and helpers using the facilities.

#### 3 Charitable Expenditure

All expenditure incurred by the charity in 2024 and 2023 was in respect of maintaining and improving the Scout Hut for its use by the beneficiaries.

Recurring expenditure was £25,213 (2023 - £22,632).

Non-recurring expenditure was £300 (2023 - £2,658) on legal fees incurred transferring bank accounts. This cost will be recouped due to there being no fees on the new account.

Depreciation was £3,637 (2023 - £4,042).

No payments are made to Trustees other than for the reimbursement of the costs of materials bought on behalf of the charity.

#### 4 Tangible Fixed Assets

	2024 £	2023 £
<b>Fixed Assets</b>		
Cost as at start of year	141,150	141,150
Additions	0	0
Cost as at end of year	141,150	141,150
<b>Depreciation</b>		
As at start of year	104,775	100,733
Charge for year	3,637	4,042
As at end of year	108,412	104,775
Net book value as at end of year	32,738	36,375
Net book value as at start of year	36,375	40,417

The Trustees apply a 10% charge on the net book value before depreciation at each year end.

The Trustees own the freehold of the Scout Hut and its grounds, which were donated in 1954.

In 2019, the entire land totalling 1.005 acres was registered giving possessory title to the Trustees. Land title number SGL807900 refers.

The Trustees do not have the skills to place a value on the land and property on an ongoing basis and consider the expense of obtaining an independent valuation prohibitive.

The value of the fixed assets relates to improvements and extensions made to the Scout Hut since 2003.

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Notes to the Financial Statements for the year ended 31 December 2024 continued

#### Note

5

#### Debtors

Every year the Trustees endeavour to try to ensure that all rent and other payments due have been received before the year end. At 31 December 2024 there was £241 due (2023 - £0). This amount represented a refund due from the waste disposal company used by the Charity.

6

#### Bank

The bank balances relate to the current account £20,586 (2023 - £11,624) and Savings account £35,694 (2023 - £35,340).

7

#### Creditors

The Creditors at the year-end totalled £0 (2023 - £0).

8

#### Reserves

All income and expenditure in 2024 and 2023 related to unrestricted reserves.

A Designated Reserve of £50,000 remains in place to provide for any significant expenditure on repairs or renovations in the future (in 2022 the roof was estimated to have a remaining lifespan of about five years with annual repair work necessary in the interim).

**THE FRIENDS OF CROFTON OAK SCOUT GROUP**

England & Wales - Charity number 302954

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# Accounts

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# **FRIENDS OF CROFTON OAK SCOUT GROUP**

**Registered Charity Number 302954**

**Annual Report and Accounts for the year ended  
31 December 2023**

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Trustees' Report for the Year Ended 31 December 2023

### Introduction

The principal activity of the Charity continues to be the maintenance of the Scout Hut, Crofton Road, Orpington, Kent for the use of Crofton Oak Scouts, Guides and associated groups.

### Volunteers

The running of the Scout Hut and its administration is undertaken by volunteers, Trustees, and users on an unpaid basis. The Trustees are grateful for this help in ensuring that safe facilities are available for the youths involved in Scouting and Guiding.

### The Trustees

Mr Ian Harris (Chair)

Mr Ian Cottrell (Treasurer)

Mrs Lesley Parsons (Secretary)

Mr Ian Jenkins

Mr David Greef

### Results

Total Income for the year was £33,739 (2022: £28,643) and total expenditure (including depreciation of £4,042) was £29,332 (2022: £19,454). The excess of income for 2023 was £4,407 (2022: £9,189). The increase in expenditure was primarily due to a 200% increase in energy costs, from £3,507 to £10,473. This increase had been anticipated and the Trustees raised rental costs to partially offset it. New energy contracts were put in place towards the end of 2023 and at the start of 2024 at lower rates so the Trustees' expectation is that expenditure in 2024 will fall, albeit not to pre-energy crisis levels.

As proposed in the 2022 Trustees' Report the Trustees continued to: a) maintain the grounds and premises during 2023 and b) replenish the Charity's cash reserves. £2,658 was spent on a lawn mower and £3,643 was spent on repairs and maintenance to the building and grounds (2022: £2,567).

Unrestricted reserves increased to £33,339 (2022: £28,932) and designated reserves remained at £50,000.

### Future Plans


The Trustees plan to continue to maintain the Scout Hut and grounds and to continue building a cash reserve to replace the building's roof which, in 2022, was estimated to have a remaining lifespan of about five years with annual repair work necessary in the interim.

### Risk

The Trustees have reviewed the risks to the Charity and consider that the major risks are personal injury to the users and neighbours, fire and vandalism to the building. The Trustees have acted to mitigate and control these risks and continue to maintain the premises and grounds and consider there is adequate insurance in place.

### Agreed by the Trustees

The Trustees approved this Report on 28<sup>th</sup> September 2024 and authorised the Chairman to sign it on their behalf.



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Ian Harris, Chairman, 28 September 2024

# FRIENDS OF CROFTON OAK SCOUT GROUP

## Independent Examiner's Report

Report to the Trustees

Friends of Crofton Oak Scout Group

On accounts for the year ended

31 December 2023

Charity no

302954

Set out on pages

3 to 5

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- state whether material matters have come to my attention.


Basis of 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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.

Signed:



Date:

28/9/24

Name:

G R G Stiff

Address:

Parkdene, Park Avenue, Farnborough Park, Orpington, Kent BR6 8LH

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Statement of Financial Activities for the Year Ended 31 December 2023

	Notes	2023 £	2022 £
<b>Income</b>			
Charitable Income	1	4,826	3,804
Activities for Generating funds	2	28,680	24,819
Interest		233	20
Grants		0	0
Gifts		0	0
<b>Total Incoming Resources</b>		<b>33,739</b>	<b>28,643</b>
<b>Expenditure</b>			
Charitable expenditure	3	29,332	19,454
<b>Net Income (expenditure) and net movement in funds for the year</b>		<b>4,407</b>	<b>9,189</b>
<b>Reconciliation of Funds</b>			
Reserves Brought Forward		78,932	69,743
Reserves transferred		0	0
<b>Reserves Carried Forward</b>		<b>83,339</b>	<b>78,932</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities

### Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>	<b>4</b>	<b>36,375</b>	<b>40,417</b>
<b>Current Assets</b>			
Debtors	5	0	0
Bank	6	46,964	38,515
<b>Total Current Assets</b>		<b>46,964</b>	<b>38,515</b>
<b>Less creditors due within 12 months</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>Net Current Assets</b>		<b>46,964</b>	<b>38,515</b>
<b>Total Assets</b>		<b>83,339</b>	<b>78,932</b>
<b>Reserves</b>	<b>8</b>		
Designated		50,000	50,000
Free		33,339	28,932
<b>Total reserves</b>		<b>83,339</b>	<b>78,932</b>

Notes 1 to 8 form an integral part of these financial statements. The Trustees approved the Financial Statements on ~~[insert date]~~ and authorised the Chairman to sign on their behalf.

28/9/24



Ian Harris, Chairman, 28 September 2024

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Notes to the Financial Statements for the year ended 31 December 2023

#### Note

**1 Incoming Resources from Charitable Activities**  
Charitable income is the income received from the Scout and Guide groups who are the beneficiaries of the charity.

**2 Income from Activities for Generating Income**  
Income is mainly related to lettings of the Scout Hut when not in use by the beneficiaries. These lettings allow the Trustees to ensure that the Scout Hut and grounds are maintained to ensure the safety of the children and helpers using the facilities.

**3 Charitable Expenditure**  
All expenditure incurred by the charity in 2023 and 2022 was in respect of maintaining and improving the Scout Hut for its use by the beneficiaries. Recurring expenditure was £22,632 (2022 - £14,963). Non-recurring expenditure was £2,658 (2022 - £0) on a lawn mower. Depreciation was £4,042 (2022 - £4,490). No payments are made to Trustees other than for the reimbursement of the costs of materials bought on behalf of the charity.

**4 Tangible Fixed Assets**

	2023 £	2022 £
<b>Fixed Assets</b>		
Cost as at start of year	141,150	141,150
Additions	0	0
Cost as at end of year	141,150	141,150
<b>Depreciation</b>		
As at start of year	100,733	96,243
Charge for year	4,042	4,490
As at end of year	104,775	100,733
Net book value as at end of year	36,375	40,417
Net book value as at start of year	40,417	44,907

The Trustees apply a 10% charge on the net book value before depreciation at each year end.

The Trustees own the freehold of the Scout Hut and its grounds, which were donated in 1954.

In 2019, the entire land totalling 1.005 acres was registered giving possessory title to the Trustees. Land title number SGL807900 refers.

The Trustees do not have the skills to place a value on the land and property on an ongoing basis and consider the expense of obtaining an independent valuation prohibitive.

The value of the fixed assets relates to improvements and extensions made to the Scout Hut since 2003.

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Notes to the Financial Statements for the year ended 31 December 2023 continued

#### Note

5

#### Debtors

Every year the Trustees endeavour to try to ensure that all rent and other payments due have been received before the year end. At 31 December 2023 there was £0 due (2022 - £0).

6

#### Bank

The bank balances relate to the current account £11,624 (2022 - £13,409) and Savings account £35,340 (2022 - £25,106).

7

#### Creditors

The Creditors at the year-end totalled £0 (2022 - £0).

8

#### Reserves

All income and expenditure in 2023 and 2022 related to unrestricted reserves.

A Designated Reserve of £50,000 remains in place to provide for any significant expenditure on repairs or renovations in the future (in 2022 the roof was estimated to have a remaining lifespan of about five years with annual repair work necessary in the interim).

**THE FRIENDS OF CROFTON OAK SCOUT GROUP**

England & Wales - Charity number 302954

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# Accounts

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# **FRIENDS OF CROFTON OAK SCOUT GROUP**

**Registered Charity Number 302954**

**Annual Report and Accounts for the year ended  
31 December 2022**

## **FRIENDS OF CROFTON OAK SCOUT GROUP**

### **Trustees' Report for the Year Ended 31 December 2022**

#### **Introduction**

The principal activity of the Charity continues to be the maintenance of the Scout Hut, Crofton Road, Orpington, Kent for the use of Crofton Oak Scouts, Guides and associated groups.

#### **Volunteers**

The running of the Scout Hut and its administration is undertaken by volunteers, Trustees, and users on an unpaid basis. The Trustees are grateful for this help in ensuring that safe facilities are available for the youths involved in Scouting and Guiding.

#### **The Trustees**

Mr Ian Harris (Chair)

Mr Ian Cottrell (Treasurer)

Mrs Lesley Parsons (Secretary)

Mr Ian Jenkins

Mr David Greef

#### **Results**

Income for the year of £28,643 (2021: £24,732) exceeded ordinary expenditure (excluding depreciation of £4,490) of £14,963 (2021: £8,872) by £9,189 (2021: £8,918).

As proposed in the 2021 Trustees' Report the Trustees continued to maintain the grounds and premises during 2022 and replenish the Charity's cash reserves. There was nil Capital expenditure in 2022 (2021: £0). Non-recurring ordinary expenditure also totalled nil (2021: £1,952). Unrestricted reserves increased to £28,932 (2021: £19,743).

#### **Future Plans**

The Trustees plan to continue to maintain the Scout Hut and grounds. During the year a roofing specialist was engaged to opine on the condition of the roof and he estimated its remaining lifespan as five years, with annual repair work necessary in the interim. Therefore the Trustees agreed to continue building a cash reserve in anticipation of this potentially significant cost.

#### **Risk**

The Trustees have reviewed the risks to the Charity and consider that the major risks are personal injury to the users and neighbours, fire and vandalism to the building. The Trustees have acted to mitigate and control these risks and continue to maintain the premises and grounds and consider there is adequate insurance in place.

#### **Agreed by the Trustees**

The Trustees approved this Report on 8<sup>th</sup> July 2023 and authorised the Chairman to sign it on their behalf.



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**Ian Harris, 8<sup>th</sup> July 2023**

**FRIENDS OF CROFTON OAK SCOUT GROUP**

**Independent Examiner's Report**

<b>Report to the Trustees</b>	Friends of Crofton Oak Scout Group		
<b>On accounts for the year ended</b>	31 December 2022	<b>Charity no</b>	302954
<b>Set out on pages</b>	3 to 5		

**Respective responsibilities of Trustees and examiner** The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

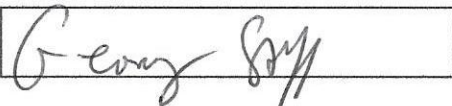
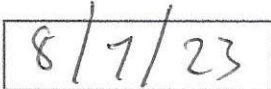
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act, and
- state whether material matters have come to my attention.

**Basis of independent examiner's statement** In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

I 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.

**Signed:**  **Date:** 

**Name:** G R G Stiff

**Address:** Parkdene, Park Avenue, Farnborough Park, Orpington, Kent BR6 8LH

**FRIENDS OF CROFTON OAK SCOUT GROUP**

**Statement of Financial Activities for the Year Ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Income</b>			
Charitable Income	1	3,804	3,012
Activities for Generating funds	2	24,819	21,577
Interest		20	(7)
Grants		0	0
Gifts		0	150
<b>Total Incoming Resources</b>		<b>28,643</b>	<b>24,732</b>
<b>Expenditure</b>			
Charitable expenditure	3	19,454	15,814
<b>Net Income (expenditure) and net movement in funds for the year</b>		<b>9,189</b>	<b>8,918</b>
<b>Reconciliation of Funds</b>			
Reserves Brought Forward		69,743	60,825
Reserves transferred		0	0
<b>Reserves Carried Forward</b>		<b>78,932</b>	<b>69,743</b>

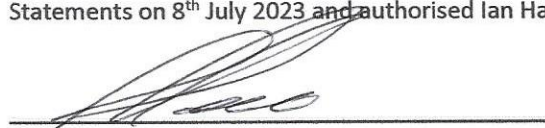
The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

**Balance Sheet as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>	4	40,417	44,907
<b>Current Assets</b>			
Debtors	5	0	0
Bank	6	38,515	25,392
<b>Total Current Assets</b>		<b>38,515</b>	<b>25,392</b>
<b>Less creditors due within 12 months</b>	7	<b>0</b>	<b>(556)</b>
<b>Net Current Assets</b>		<b>38,515</b>	<b>24,836</b>
<b>Total Assets</b>		<b>78,932</b>	<b>69,743</b>
<b>Reserves</b>	8		
Designated		50,000	50,000
Free		28,932	19,743
<b>Total reserves</b>		<b>78,932</b>	<b>69,743</b>

Notes 1 to 8 form an integral part of these financial statements. The Trustees approved the Financial Statements on 8<sup>th</sup> July 2023 and authorised Ian Harris to sign on their behalf.



Ian Harris, [insert date]

8<sup>th</sup> July 2023

**FRIENDS OF CROFTON OAK SCOUT GROUP**

**Notes to the Financial Statements for the year ended 31 December 2022**

**Note**

**1 Incoming Resources from Charitable Activities**  
Charitable income is the income received from the Scout and Guide groups who are the beneficiaries of the charity. Charitable Income for 2022 was £3,804 (2021 - £3,012).

**2 Income from Activities for Generating Income**  
Income is mainly related to lettings of the Scout Hut when not in use by the beneficiaries. These lettings allow the Trustees to ensure that the Scout Hut and grounds are maintained to ensure the safety of the children and helpers using the facilities.

**3 Charitable Expenditure**  
All expenditure incurred by the charity in 2022 and 2021 was in respect of maintaining and improving the Scout Hut for its use by the beneficiaries. Recurring expenditure was £14,963 (2021 - £8,872). Non-recurring expenditure on major maintenance and improvements was nil (2021 - £0) and on other non-recurring expenditure was nil (2021 - £1,952). Depreciation was £4,490 (2021 - £4,990). No payments are made to Trustees other than for the reimbursement of the costs of materials bought on behalf of the charity.

**4 Tangible Fixed Assets**

	2022 £	2021 £
<b>Fixed Assets</b>		
Cost as at start of year	141,150	141,150
Additions	0	0
Cost as at end of year	141,150	141,150
<b>Depreciation</b>		
As at start of year	96,243	91,253
Charge for year	4,490	4,990
As at end of year	100,733	96,243
Net book value as at end of year	40,417	44,907
Net book value as at start of year	44,907	49,987

The Trustees apply a 10% charge on the net book value before depreciation at each year end.

*continued*

## FRIENDS OF CROFTON OAK SCOUT GROUP

### Notes to the Financial Statements for the year ended 31 December 2022 continued

#### Note

- 4 continued** The Trustees own the freehold of the Scout Hut and its grounds, which were donated over 50 years ago.  
In 2019, the entire land totalling 1.005 acres was registered giving possessory title to the Trustees. Land title number SGL807900 refers.  
The Trustees do not have the skills to place a value on the land and property on an ongoing basis and consider the expense of obtaining an independent valuation prohibitive.  
The value of the fixed assets relates to improvements and extensions made to the Scout Hut since 2003.
- 5 Debtors**  
Every year the Trustees endeavour to try to ensure that all rent and other payments due have been received before the year end. At 31 December 2022 there was £0 due (2021 - £0).
- 6 Bank**  
The bank balances relate to the current account £13,409 (2021 - £15,305) and Savings account £25,106 (2021 - £10,087).
- 7 Creditors**  
The Creditors at the year-end totalled £0 (2021 - £556).
- 8 Reserves**  
All income and expenditure in 2022 and 2021 related to unrestricted reserves.  
  
A Designated Reserve of £50,000 remains in place to provide for any significant expenditure on repairs or renovations in the future.