

# **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

Report to the Trustees	Friends of Crofton Oak Scout Group		
On accounts for the year ended	31 December 2022	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.

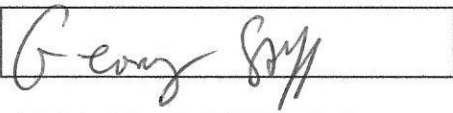
It is my responsibility to:

- 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** 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: 8/7/23

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>

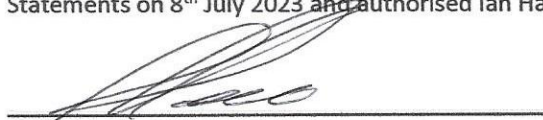
The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

## **Balance Sheet as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>	<b>4</b>	<b>40,417</b>	<b>44,907</b>
<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>	<b>7</b>	<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>	<b>8</b>		
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.