

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 28th September 2024 and authorised the Chairman to sign it on their behalf.



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:

28/1/24

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 £
Income			
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
Total Incoming Resources		33,739	28,643
Expenditure			
Charitable expenditure	3	29,332	19,454
Net Income (expenditure) and net movement in funds for the year		4,407	9,189
Reconciliation of Funds			
Reserves Brought Forward		78,932	69,743
Reserves transferred		0	0
Reserves Carried Forward		83,339	78,932

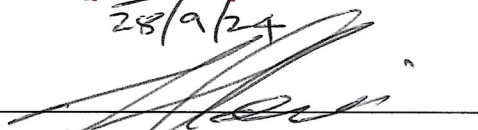
The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Balance Sheet as at 31 December 2023

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

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 £
Fixed Assets		
Cost as at start of year	141,150	141,150
Additions	0	0
Cost as at end of year	141,150	141,150
Depreciation		
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).