

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 10TH May 2026 and authorised the Chairman to sign it on their behalf.



Ian Harris, Chairman, 10th 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.

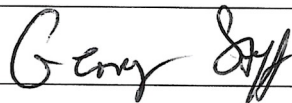
Basis of independent examiner's
statement

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 £
Income			
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
Total Incoming Resources		36,392	35,070
Expenditure			
Charitable expenditure	3	26,326	29,150
Net Income (expenditure) and net movement in funds for the year		10,066	5,920
Reconciliation of Funds			
Reserves Brought Forward		89,259	83,339
Reserves transferred		0	0
Reserves Carried Forward		99,325	89,259

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

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



Ian Harris, Chairman, 10th 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 £
Fixed Assets		
Cost as at start of year	141,150	141,150
Additions	5,934	0
Cost as at end of year	147,084	141,150
Depreciation		
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).