

# 15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP

England & Wales · Charity number 303552

## Details

---

Other names	15TH BROMLEY (BICKLEY AND WIDMORE) BOY SCOUT GROUP, 15TH BROMLEY BOY SCOUT GROUP, 15TH BROMLEY SCOUT GROUP
Status	Registered
Legal form	Trust
Registered	1964-04-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	37 Pentstemon Drive Swanscombe DA10 0NL
Phone	07961576624
Email	<a href="mailto:gunnersmith1959@gmail.com">gunnersmith1959@gmail.com</a>
Website	<a href="http://www.15thbromley.org">www.15thbromley.org</a>

## Activities

---

**Objects:** 15TH BROMLEY BOY SCOUT GROUP.

**Activities:** Scout group - Beavers/Cubs/Scouts/Explorer Scouts.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** BROMLEY.
- Bromley
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£59,491	£70,865	-	-
2024-12-31	£50,717	£39,184	-	-
2023-12-31	£49,417	£52,750	-	-
2022-12-31	£46,693	£42,230	-	-
2021-12-31	£48,900	£36,377	-	-
2020-12-31	£47,112	£34,563	-	-

## Trustees

Name	Role	Appointed
KAREN TINKLIN		2017-04-12
KITHMINI WELIWITA		2024-03-02
MICHAEL UNGEMUTH		2022-07-08
Michael Furnival		2022-09-06
Neil Smith		2016-05-01

**15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP**

England & Wales - Charity number 303552

---

# Accounts

---

Registered Charity no. 303552

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**Crane & Partners Audit LLP  
Chartered Accountants**

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2 - 3
Report of the Auditors	4 - 6
Statement of Financial activities	7
Balance sheet	8
Notes for the financial statements	9 - 11

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
Legal and administrative information**

**Trustees**

Chairman	H Sivasubramaniam
Treasurer	N Smith
Trustee	K Weliwita
Trustee	C Baddeley
Trustee	N Tullett
Trustee	A Parr
Trustee	M Furnival
Trustee	K Tinklin

**Principal office**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Bankers**

National Westminster Bank Plc  
143 High Street  
Bromley  
Kent  
BR1 1YZ

**15TH BROMLEY (BICKLEY AND WIDMORE)**  
**SCOUT GROUP**  
**Report of the Trustees**  
**for the year ended 31 December 2025**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's trust deed and applicable law.

### **Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

### **Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

### **Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for **five** years after which they may put themselves forward for re-appointment. The trustees meet **quarterly** but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

### **Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

### **Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
Report of the Trustees  
for the year ended 31 December 2025**

**Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclose and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


**Statement as to disclosure of Information to Auditors**

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Crane and Partners Audit LLP, have signified their willingness to continue in office.

Approved by the Trustees on .....

  
\_\_\_\_\_  
Trustee  
MICHAEL FURNIVAL  
5<sup>TH</sup> JUNE 2026

**15TH BROMLEY (BICKLEY AND WIDMORE)**  
**SCOUT GROUP**  
**Report of the Auditors**  
**for the year ended 31 December 2025**

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**15TH BROMLEY (BICKLEY AND WIDMORE)**  
**SCOUT GROUP**  
**Report of the Auditors**  
**for the year ended 31 December 2025**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

15TH BROMLEY (BICKLEY AND WIDMORE)

**SCOUT GROUP**  
Report of the Auditors  
for the year ended 31 December 2025

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Crane + Partners Audit LLP.*

Crane & Partners Audit LLP  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

*5th* June 2026

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	2025 £	2024 £
<b>Income and endowments from</b>			
Donations and legacies	2	-	600
<b>Charitable activities</b>			
Investment income	3	72	64
Incoming resources from charitable activities	4	59,419	50,053
<b>Total incoming resources</b>		<u>59,491</u>	<u>50,717</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Activities	5	18,889	5,446
Operational costs	6	44,656	21,529
Other expenditure	7	7,320	12,209
<b>Total resources expended</b>		<u>70,865</u>	<u>39,184</u>
<b>Net incoming resources</b>		(11,374)	11,533
<b>Net movement in funds</b>		<u>(11,374)</u>	<u>11,533</u>
<b>Reconciliation of Funds</b>			
Funds at 1 January 2025	9	87,010	75,477
Funds at 31 December 2025	9	<u>75,636</u>	<u>87,010</u>

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
BALANCE SHEET AS AT 31 DECEMBER 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Motor vehicle	8	-	-
<b>Current assets</b>			
Cash at bank and in hand		75,636	87,010
<b>Total net assets</b>		<u>75,636</u>	<u>87,010</u>
<b>Total unrestricted funds</b>	9	<u>75,636</u>	<u>87,010</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ... June 2026 and were signed on its behalf by:



Trustee

MICHAEL KAMICAL  
5<sup>TH</sup> JUNE 2026

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

**Notes forming part of the Financial Statements  
for the year ended 31 December 2025**

**1 Principal accounting policies**

**(a) Accounting convention**

The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and reporting by Charities" (SORP 2005) issued in March 2005.

**(b) Incoming resources**

Income is included in incoming resources on an accruals basis.

**2 Voluntary Income**

	2025 £	2024 £
--	-----------	-----------

Donations:

	-	600
--	---	-----

**3 Investment Income**

	2025 £	2024 £
--	-----------	-----------

Bank interest

	72	64
--	----	----

**4 Incoming resources from charitable activities**

	2025 £	2024 £
--	-----------	-----------

Membership subscriptions

	8,190	7,146
--	-------	-------

Hall hire

	39,558	38,997
--	--------	--------

Activities

	9,056	2,430
--	-------	-------

Fundraising activities

	2,616	1,480
--	-------	-------

	<b>59,419</b>	<b>50,053</b>
--	---------------	---------------

**5 Costs - activities**

	2025 £	2024 £
--	-----------	-----------

Activities

	18,889	5,446
--	--------	-------

	18,889	5,446
--	--------	-------

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

Notes forming part of the Financial Statements (cont.)  
for the year ended 31 December 2025

6	Operational costs	2025	2024
		£	£
	Premises:		
	Light and heat	2,729	2,677
	Water	1,911	378
	Telephone	695	491
	Cleaning	3,772	3,740
	Cleaning materials	1,409	1,836
	Repairs	17,954	2,054
	Miscellaneous	10,094	4,622
	Waste disposal	2,027	1,948
	Transport:		
	Minibus expenses	2,230	3,388
	Equipment	1,835	395
		<u>44,656</u>	<u>21,529</u>
7	Other expenditure	2025	2024
		£	£
	Depreciation of motor vehicle	-	4,421
	Insurance	3,063	2,865
	Auditors remuneration	360	360
	District subscriptions	3,898	4,563
		<u>7,320</u>	<u>12,209</u>
8	Fixed assets		
	<b>Cost</b>		
	As at 1 January 2025 and at 31 December 2025	<u>17,685</u>	
	<b>Depreciation</b>		
	As at 1 January 2025	17,685	
	Charge for year	-	
	As at 31 December 2025	<u>17,685</u>	
	<b>Net book value</b>		
	As at 31 December 2025	<u>-</u>	
	As at 1 January 2025	<u>-</u>	

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

Notes forming part of the Financial Statements (cont.)  
for the year ended 31 December 2025

**9 Movement in funds**

	Balance 01.01.2025	Movement in funds		Balance 31.12.2025
	£	Incoming resources £	Resources expended £	£
<b>Unrestricted funds</b>				
General funds	87,010	59,491	(70,865)	75,636
<b>Total funds</b>	<u>87,010</u>	<u>59,491</u>	<u>(70,865)</u>	<u>75,636</u>

**Comparatives for movement in funds**

	Balance 01.01.2024	Movement in funds		Balance 31.12.2024
	£	Incoming resources £	Resources expended £	£
<b>Unrestricted funds</b>				
General funds	75,477	50,717	(39,184)	87,010
<b>Total funds</b>	<u>75,477</u>	<u>50,717</u>	<u>(39,184)</u>	<u>87,010</u>

A current year 12 months and prior year 12 months combined position is as follows:

	Balance 01.01.2024	Movement in funds		Balance 31.12.2025
	£	Incoming resources £	Resources expended £	£
<b>Unrestricted funds</b>				
General funds	75,477	110,208	(110,049)	75,636
<b>Total funds</b>	<u>75,477</u>	<u>110,208</u>	<u>(110,049)</u>	<u>75,636</u>

**10 Related party disclosures**

There were no related party transactions for the year ended 31 December 2025.

**15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP**

England & Wales - Charity number 303552

---

# Accounts

---

Registered Charity no. 303552

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Crane & Partners  
Chartered Accountants**

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2 - 3
Report of the Auditors	4 - 6
Statement of Financial activities	7
Balance sheet	8
Notes for the financial statements	9 - 11

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
Legal and administrative information**

**Trustees**

Chairman	M Furnival
Treasurer	N Smith
Trustee	K Tinklin
Trustee	M Undermuth
Trustee	K Weliwita

**Principal office**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Bankers**

National Westminster Bank Plc  
143 High Street  
Bromley  
Kent  
BR1 1YZ

**15TH BROMLEY (BICKLEY AND WIDMORE)**  
**SCOUT GROUP**  
**Report of the Trustees**  
**for the year ended 31 December 2024**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

**Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

**Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for **five** years after which they may put themselves forward for re-appointment. The trustees meet **quarterly** but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

**Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
Report of the Trustees  
for the year ended 31 December 2024**

**Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclose and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to disclosure of Information to Auditors**

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Crane and Partners, have signified their willingness to continue in office.

Approved by the Trustees on 19/07/2025



MICHAEL FURNIVAL

---

Trustee

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
Report of the Auditors  
for the year ended 31 December 2024**

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**15TH BROMLEY (BICKLEY AND WIDMORE)**  
**SCOUT GROUP**  
**Report of the Auditors**  
**for the year ended 31 December 2024**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.


There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
Report of the Auditors  
for the year ended 31 December 2024**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

18 July 2025

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Income and endowments from</b>			
Donations and legacies	2	600	100
<b>Charitable activities</b>			
Investment income	3	64	63
Incoming resources from charitable activities	4	50,053	49,254
<b>Total incoming resources</b>		<u>50,717</u>	<u>49,417</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Activities	5	5,446	6,573
Operational costs	6	21,529	33,310
Other expenditure	7	12,209	12,867
<b>Total resources expended</b>		<u>39,184</u>	<u>52,750</u>
<b>Net incoming resources</b>		11,533	(3,333)
<b>Net movement in funds</b>		<u>11,533</u>	<u>(3,333)</u>
<b>Reconciliation of Funds</b>			
Funds at 1 January 2024	9	75,477	78,810
Funds at 31 December 2024	9	<u>87,010</u>	<u>75,477</u>

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP  
BALANCE SHEET AS AT 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Motor vehicle	8	-	4,421
<b>Current assets</b>			
Cash at bank and in hand		87,010	71,056
<b>Total net assets</b>		<u>87,010</u>	<u>75,477</u>
<b>Total unrestricted funds</b>	9	<u>87,010</u>	<u>75,477</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1<sup>st</sup> July 2025 and were signed on its behalf by:



**MICHAEL FURNIVAL**

Trustee

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

**Notes forming part of the Financial Statements  
for the year ended 31 December 2024**

**1 Principal accounting policies**

**(a) Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**(b) Incoming resources**

Income is included in incoming resources on an accruals basis.

<b>2 Voluntary Income</b>	<b>2024</b> £	<b>2023</b> £
Donations:	<u>600</u>	<u>100</u>
<b>3 Investment Income</b>	<b>2024</b> £	<b>2023</b> £
Bank interest	<u>64</u>	<u>63</u>
<b>4 Incoming resources from charitable activities</b>	<b>2024</b> £	<b>2023</b> £
Membership subscriptions	7,146	9,940
Hall hire	38,997	35,645
Activities	2,430	891
Fundraising activities	1,480	2,778
	<u><b>50,053</b></u>	<u><b>49,254</b></u>
<b>5 Costs - activities</b>	<b>2024</b> £	<b>2023</b> £
Activities	5,446	6,573
	<u><b>5,446</b></u>	<u><b>6,573</b></u>

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**

Notes forming part of the Financial Statements (cont.)  
for the year ended 31 December 2024

<b>6 Operational costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Premises:		
Light and heat	2,677	2,699
Water	378	770
Telephone	491	538
Cleaning	3,740	3,619
Cleaning materials	1,836	2,149
Repairs	2,054	10,267
Miscellaneous	4,622	7,772
Waste disposal	1,948	1,745
Transport:		
Minibus expenses	3,388	3,686
Equipment	395	65
	<u>21,529</u>	<u>33,310</u>
<b>7 Other expenditure</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of motor vehicle	4,421	4,421
Insurance	2,865	3,876
Auditors remuneration	360	360
District subscriptions	4,563	4,210
	<u>12,209</u>	<u>12,867</u>
<b>8 Fixed assets</b>		
<b>Cost</b>		
As at 1 January 2024 and at 31 December 2024	<u>17,685</u>	
<b>Depreciation</b>		
As at 1 January 2024	13,264	
Charge for year	4,421	
	<u>17,685</u>	
<b>Net book value</b>		
As at 31 December 2024	<u>-</u>	
As at 1 January 2024	<u>4,421</u>	

**15TH BROMLEY (BICKLEY AND WIDMORE)  
SCOUT GROUP**  
Notes forming part of the Financial Statements (cont.)  
for the year ended 31 December 2024

**9 Movement in funds**

	Balance 01.01.2024	Movement in funds		Balance 31.12.2024
	£	Incoming resources £	Resources expended £	£
<b>Unrestricted funds</b>				
General funds	<u>75,477</u>	<u>50,717</u>	<u>(39,184)</u>	<u>87,010</u>
<b>Total funds</b>	<u><u>75,477</u></u>	<u><u>50,717</u></u>	<u><u>(39,184)</u></u>	<u><u>87,010</u></u>

**Comparatives for movement in funds**

	Balance 01.01.2023	Movement in funds		Balance 31.12.2023
	£	Incoming resources £	Resources expended £	£
<b>Unrestricted funds</b>				
General funds	<u>78,810</u>	<u>49,417</u>	<u>(52,750)</u>	<u>75,477</u>
<b>Total funds</b>	<u><u>78,810</u></u>	<u><u>49,417</u></u>	<u><u>(52,750)</u></u>	<u><u>75,477</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	Balance 01.01.2023	Movement in funds		Balance 31.12.2024
	£	Incoming resources £	Resources expended £	£
<b>Unrestricted funds</b>				
General funds	<u>78,810</u>	<u>100,134</u>	<u>(91,934)</u>	<u>87,010</u>
<b>Total funds</b>	<u><u>78,810</u></u>	<u><u>100,134</u></u>	<u><u>(91,934)</u></u>	<u><u>87,010</u></u>

**10 Related party disclosures**

There were no related party transactions for the year ended 31 December 2024.

**15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP**

England & Wales - Charity number 303552

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

---

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

303552

**Principal address**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Trustees**

M Furnival  
L P Hawley  
N Smith  
K Tinklin  
M Ungeremuth  
K Weliwita

**Auditors**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2023**

---

**Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

**Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

**Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP

**REPORT OF THE TRUSTEES**  
For The Year Ended 31 December 2023

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18 March 2024 and signed on its behalf by:



M Furnival - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

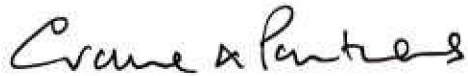
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

18 March 2024

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For The Year Ended 31 December 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		100	400
<b>Charitable activities</b>			
Subscriptions		9,940	8,984
Hall hire		35,645	34,579
Activities		891	1,772
Other trading activities	2	2,778	947
Investment income	3	63	11
<b>Total</b>		<u>49,417</u>	<u>46,693</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities		6,573	6,768
Operational costs		33,310	21,413
Other		12,867	14,049
<b>Total</b>		<u>52,750</u>	<u>42,230</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,333)	4,463
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		78,810	74,347
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>75,477</u></u>	<u><u>78,810</u></u>

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**BALANCE SHEET**  
**31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	4,421	8,842
<b>CURRENT ASSETS</b>			
Cash at bank		71,056	69,968
<b>NET CURRENT ASSETS</b>		<u>71,056</u>	<u>69,968</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>75,477</u>	<u>78,810</u>
<b>NET ASSETS</b>		<u>75,477</u>	<u>78,810</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>75,477</u>	<u>78,810</u>
<b>TOTAL FUNDS</b>		<u>75,477</u>	<u>78,810</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2024 and were signed on its behalf by:



M Furnival - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	2,778	947

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	63	11

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2023**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	17,685
<b>DEPRECIATION</b>	
At 1 January 2023	8,843
Charge for year	4,421
At 31 December 2023	13,264
<b>NET BOOK VALUE</b>	
At 31 December 2023	4,421
At 31 December 2022	8,842

**6. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	78,810	(3,333)	75,477
<b>TOTAL FUNDS</b>	<u>78,810</u>	<u>(3,333)</u>	<u>75,477</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,417	(52,750)	(3,333)
<b>TOTAL FUNDS</b>	<u>49,417</u>	<u>(52,750)</u>	<u>(3,333)</u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2023**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	74,347	4,463	78,810
<b>TOTAL FUNDS</b>	<u>74,347</u>	<u>4,463</u>	<u>78,810</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,693	(42,230)	4,463
<b>TOTAL FUNDS</b>	<u>46,693</u>	<u>(42,230)</u>	<u>4,463</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	74,347	1,130	75,477
<b>TOTAL FUNDS</b>	<u>74,347</u>	<u>1,130</u>	<u>75,477</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,110	(94,980)	1,130
<b>TOTAL FUNDS</b>	<u>96,110</u>	<u>(94,980)</u>	<u>1,130</u>

15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2023

---

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	100	400
<b>Other trading activities</b>		
Fundraising events	2,778	947
<b>Investment income</b>		
Deposit account interest	63	11
<b>Charitable activities</b>		
Subscriptions	9,940	8,984
Hall hire	35,645	34,579
Activities	891	1,772
	<u>46,476</u>	<u>45,335</u>
<b>Total incoming resources</b>	49,417	46,693
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	65	413
Activities	6,573	6,768
Telephone	538	362
Light and heat	2,699	2,069
Water rates	770	1,328
Cleaning	5,768	5,524
Repairs	10,267	3,005
Minibus expense	3,686	568
Waste disposal	1,745	1,570
Sundry expenses	7,772	6,574
	<u>39,883</u>	<u>28,181</u>
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of motor vehicles	4,421	4,421
<b>Governance costs</b>		
Auditors' remuneration	360	360
Insurance	3,876	4,052
Professional fees	-	1,739
District subscriptions	4,210	3,477
	<u>8,446</u>	<u>9,628</u>

This page does not form part of the statutory financial statements

15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2023

---

	2023	2022
	£	£
Total resources expended	<u>52,750</u>	<u>42,230</u>
Net (expenditure)/income	<u>(3,333)</u>	<u>4,463</u>

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP**

England & Wales - Charity number 303552

---

# Accounts

---

# 15<sup>th</sup> Bromley Scout Group AGM

## Treasurers Report 17<sup>th</sup> July 2023

### Bank Account Balances

- 1) Current account has £64,076.61 @ 14<sup>th</sup> July 2023
- 2) Reserve account has £5,228.88 @ 14<sup>th</sup> July 2023

Both the current and reserve accounts are in a very encouraging position for the year and going forward.

### Scout Accounts for year ending 31<sup>st</sup> December 2022

The 2022 accounts have been completed, audited by accountants Crane & Partners and signed off by Lee Hawley (Group Lead Volunteer). The full accounts are available for review but see the below in summary: -

	<u>2</u>	<u>2</u>	
	<u>022</u>	<u>021</u>	
	£	£	
<b>Income on Charitable activities</b>			
Donations and Legacies*	400	1,999	
<b>Charitable activities</b>			
Subscriptions*	8,984	5,376	
Hall hire**	34,57	30,00	
Activities***	9	0	
Other trading activities****	1,772	3,133	
Investment income	947	8,391	
	11	1	
<b>Total</b>	<u><b>46,69</b></u>	<u><b>48,90</b></u>	
	<u><b>3</b></u>	<u><b>0</b></u>	
<b>Expenditure on Charitable activities</b>			
Operational costs*	21,413	29,502	
Activities**	6,768	2,097	
Other***	14,049	4,778	
<b>Total</b>	<u><b>42,23</b></u>	<u><b>36,37</b></u>	
	<u><b>0</b></u>	<u><b>7</b></u>	
Net income/(expenditure)	4,463	12,523	
Reconciliation of funds			
Total funds brought forward	74,347	61,824	
<b>Total funds carried forward</b>	<u><b>78,81</b></u>	<u><b>74,34</b></u>	
	<u><b>0</b></u>	<u><b>7</b></u>	

This year there was an overall net income of £4,463 (gross £8,884) as we have again capitalised the minibus in the balance sheet (with a depreciation over a 4yr period) being £4,421 (The initial cost of the minibus was £17,685). The overall position of the group remains in a strong position given all the outlay the group required in 2022.

### Income

\*Donations, were down as in 2021 we received a large donation from the Jack Petchy Trust towards French trip of £2k. Subscriptions were up by £3,608 given the return to the normal subscription amounts of £35 (reduction given for non-attendance due to COVID) and increase of the number of Scouts.

\*\*Hall hire returned to normal levels after COVID and the annual increase of the hall hire to Blossom Years.

\*\*\*Income from camps etc. reduced by £1,361 since most of the monies from 2012 related to the French trip to Chateau du Baffy which the camp took place in April 2022. |

\*\*\*Other trading activities returned to normal levels being a decrease of ~£7. This is mainly due to last year's contribution of £6k from Blossom Years towards the cost of replacing the heating. However, we carry on seeing the benefits of the agreement with Blossom Years play school as they continue to use the hall, meaning we have a regular monthly income which was maintained during 2022.

## **Expense**

\*Operational costs decreased by £7,099 mainly due to the following: -

- The cost of replacing the minibus was accounted for in 2021 being a net of £11k.
- With other increases of insurances ~£1k, Cleaning costs were also up ~£1.4k and minibus Insurance up £500.

\*\*Activities were up £1.7k. Getting back to normal pre-COVID levels. |

\*\*\*Other expenses were up ~£10k mainly due to the following: -

- Credit to the accounts (disposal of an asset of the minibus, refund from the Insurance company) £6.7k
- There was the addition of £2k cash added to a FairFax card for use in France while at Chateau du Baffy
- Our solicitors Thackray Williams for finalising the hall contract with Blossom Years £1.7k
- Bandbox for Scout T-Shirts £450
- District Capitation up £500
- Other various small increases

Further details of all the above can be found on the expense and income sheets in the accounts.

**I therefore submit these 2022 audited accounts to the committee for approval.**

**Approval is also sought to appointment Crane & Partners to be our auditors for the coming year 2024.**

## **Charity Commissions annual return of accounts 2022**

Accounts were submitted to the Charities Commission on 14<sup>th</sup> July 2023.

## **Bromley Scout Association Submission of Accounts 2022**

Accounts were submitted to the Bromley Scout Association on 14<sup>th</sup> July 2023.

## **Scout Subscriptions 2023**

Given that the 15<sup>th</sup> Bromley Scouts accounts are in a strong position and given we have a regular monthly income, I recommend that the current subscriptions of £35 per term per Scout remain the same for the coming year 2024.

**I therefore propose to the committee to approve a “no increase” to the Groups subs for the year 2024.**

## **Updates since the 22<sup>nd</sup> May Executive meeting**

### **Unity Scout Insurances**

Anthony Jones Buildings Insurance £1,697.85. Small increase.

### **Crane & Partners**

Crane & Partners have been paid £360 for auditing and preparing the 2022 accounts.

The addition of Michael Furnival (Chairperson) and Lee Hawley (Group Lead Volunteer) are in the process of being added to the 15<sup>th</sup> Bromley Scouts accounts as authorised signatories pending authorisation by NatWest.

Little Kickers have managed to pay most of their delayed payments with April, May and June now due.

**No other items to raise since the last Treasurers report at the Executives meeting on 22<sup>nd</sup> May 2023.**

**REGISTERED CHARITY NUMBER: 303552**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

---

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

303552

**Principal address**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Trustees**

M Furnival  
L P Hawley  
M O'Brien  
N Smith  
P Stevenson  
J Tinklin  
K Tinklin  
M Ungermuth

**Auditors**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2022**

---

**Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

**Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

**Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2022**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:



L P Hawley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

11 July 2023

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		400	1,999
<b>Charitable activities</b>			
Subscriptions		8,984	5,376
Hall hire		34,579	30,000
Activities		1,772	3,133
Other trading activities	2	947	8,391
Investment income	3	11	1
<b>Total</b>		<u>46,693</u>	<u>48,900</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities		6,768	2,097
Operational costs		21,413	29,502
Other		14,049	4,778
<b>Total</b>		<u>42,230</u>	<u>36,377</u>
<b>NET INCOME</b>		4,463	12,523
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		74,347	61,824
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,810</u></u>	<u><u>74,347</u></u>

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**BALANCE SHEET  
31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	8,842	13,264
<b>CURRENT ASSETS</b>			
Cash at bank		69,968	61,083
<b>NET CURRENT ASSETS</b>		<u>69,968</u>	<u>61,083</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>78,810</u>	<u>74,347</u>
<b>NET ASSETS</b>		<u>78,810</u>	<u>74,347</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>78,810</u>	<u>74,347</u>
<b>TOTAL FUNDS</b>		<u>78,810</u>	<u>74,347</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:



L P Hawley - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	947	8,391
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	11	1
	<u>          </u>	<u>          </u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2022**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	17,685
<b>DEPRECIATION</b>	
At 1 January 2022	4,421
Charge for year	4,422
At 31 December 2022	8,843
<b>NET BOOK VALUE</b>	
At 31 December 2022	8,842
At 31 December 2021	13,264

**6. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	74,347	4,463	78,810
	74,347	4,463	78,810
<b>TOTAL FUNDS</b>	74,347	4,463	78,810

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,693	(42,230)	4,463
	46,693	(42,230)	4,463
<b>TOTAL FUNDS</b>	46,693	(42,230)	4,463

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2022**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	61,824	12,523	74,347
<b>TOTAL FUNDS</b>	<u>61,824</u>	<u>12,523</u>	<u>74,347</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,900	(36,377)	12,523
<b>TOTAL FUNDS</b>	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	61,824	16,986	78,810
<b>TOTAL FUNDS</b>	<u>61,824</u>	<u>16,986</u>	<u>78,810</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,593	(78,607)	16,986
<b>TOTAL FUNDS</b>	<u>95,593</u>	<u>(78,607)</u>	<u>16,986</u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2022**

---

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	400	1,999
<b>Other trading activities</b>		
Fundraising events	947	8,391
<b>Investment income</b>		
Deposit account interest	11	1
<b>Charitable activities</b>		
Subscriptions	8,984	5,376
Hall hire	34,579	30,000
Activities	1,772	3,133
	45,335	38,509
<b>Total incoming resources</b>	46,693	48,900
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	413	644
Activities	6,768	2,097
Telephone	362	328
Light and heat	2,069	1,835
Water rates	1,328	(855)
Cleaning	5,524	4,034
Repairs	3,005	14,875
Minibus expense	568	869
Waste disposal	1,570	1,327
Sundry expenses	6,574	6,445
	28,181	31,599
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of motor vehicles	4,421	4,421
Loss on sale of tangible fixed assets	-	(6,704)
	4,421	(2,283)
<b>Governance costs</b>		
Auditors' remuneration	360	360
Carried forward	360	360

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2022**

---

	2022	2021
	£	£
<b>Governance costs</b>		
Brought forward	360	360
Insurance	4,052	3,479
Professional fees	1,739	-
District subscriptions	3,477	3,222
	<u>9,628</u>	<u>7,061</u>
Total resources expended	<u>42,230</u>	<u>36,377</u>
<b>Net income</b>	<u>4,463</u>	<u>12,523</u>

This page does not form part of the statutory financial statements

**REGISTERED CHARITY NUMBER: 303552**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

---

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

303552

**Principal address**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Trustees**

M Furnival  
L P Hawley  
M O'Brien  
N Smith  
P Stevenson  
J Tinklin  
K Tinklin  
M Ungermuth

**Auditors**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2022**

---

**Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

**Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

**Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2022**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:



L P Hawley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

11 July 2023

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		400	1,999
<b>Charitable activities</b>			
Subscriptions		8,984	5,376
Hall hire		34,579	30,000
Activities		1,772	3,133
Other trading activities	2	947	8,391
Investment income	3	11	1
<b>Total</b>		<u>46,693</u>	<u>48,900</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities		6,768	2,097
Operational costs		21,413	29,502
Other		14,049	4,778
<b>Total</b>		<u>42,230</u>	<u>36,377</u>
<b>NET INCOME</b>		4,463	12,523
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		74,347	61,824
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,810</u></u>	<u><u>74,347</u></u>

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**BALANCE SHEET  
31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	8,842	13,264
<b>CURRENT ASSETS</b>			
Cash at bank		69,968	61,083
<b>NET CURRENT ASSETS</b>		<u>69,968</u>	<u>61,083</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>78,810</u>	<u>74,347</u>
<b>NET ASSETS</b>		<u>78,810</u>	<u>74,347</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>78,810</u>	<u>74,347</u>
<b>TOTAL FUNDS</b>		<u>78,810</u>	<u>74,347</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:



L P Hawley - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	947	8,391
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	11	1
	<u>          </u>	<u>          </u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2022**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	17,685
<b>DEPRECIATION</b>	
At 1 January 2022	4,421
Charge for year	4,422
At 31 December 2022	8,843
<b>NET BOOK VALUE</b>	
At 31 December 2022	8,842
At 31 December 2021	13,264

**6. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	74,347	4,463	78,810
	74,347	4,463	78,810
<b>TOTAL FUNDS</b>	74,347	4,463	78,810

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,693	(42,230)	4,463
	46,693	(42,230)	4,463
<b>TOTAL FUNDS</b>	46,693	(42,230)	4,463

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2022**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	61,824	12,523	74,347
<b>TOTAL FUNDS</b>	<u>61,824</u>	<u>12,523</u>	<u>74,347</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,900	(36,377)	12,523
<b>TOTAL FUNDS</b>	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	61,824	16,986	78,810
<b>TOTAL FUNDS</b>	<u>61,824</u>	<u>16,986</u>	<u>78,810</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,593	(78,607)	16,986
<b>TOTAL FUNDS</b>	<u>95,593</u>	<u>(78,607)</u>	<u>16,986</u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2022**

---

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	400	1,999
<b>Other trading activities</b>		
Fundraising events	947	8,391
<b>Investment income</b>		
Deposit account interest	11	1
<b>Charitable activities</b>		
Subscriptions	8,984	5,376
Hall hire	34,579	30,000
Activities	1,772	3,133
	45,335	38,509
<b>Total incoming resources</b>	46,693	48,900
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	413	644
Activities	6,768	2,097
Telephone	362	328
Light and heat	2,069	1,835
Water rates	1,328	(855)
Cleaning	5,524	4,034
Repairs	3,005	14,875
Minibus expense	568	869
Waste disposal	1,570	1,327
Sundry expenses	6,574	6,445
	28,181	31,599
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of motor vehicles	4,421	4,421
Loss on sale of tangible fixed assets	-	(6,704)
	4,421	(2,283)
<b>Governance costs</b>		
Auditors' remuneration	360	360
Carried forward	360	360

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2022**

---

	2022	2021
	£	£
<b>Governance costs</b>		
Brought forward	360	360
Insurance	4,052	3,479
Professional fees	1,739	-
District subscriptions	3,477	3,222
	<u>9,628</u>	<u>7,061</u>
Total resources expended	<u>42,230</u>	<u>36,377</u>
<b>Net income</b>	<u>4,463</u>	<u>12,523</u>

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP**

England & Wales - Charity number 303552

---

# Accounts

---

REGISTERED CHARITY NUMBER: 303552

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 12
<b>Detailed Statement of Financial Activities</b>	13 to 14

---

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

303552

**Principal address**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Trustees**

M Furnival  
L Hawley  
M O'Brien  
N Smith  
P Stevenson  
J Tinklin  
K Tinklin  
M Ungermuth

**Auditors**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2021**

---

**Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

**Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

**Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP

REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2021

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .....23/08/2022..... and signed on its behalf by:



.....  
L Hawley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Crane & Partners*

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

Date: *23 August 2022*

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For The Year Ended 31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,999	2,975
<b>Charitable activities</b>			
Subscriptions		5,376	3,365
Hall hire		30,000	33,250
Activities		3,133	6,892
Other trading activities	2	8,391	625
Investment income	3	1	5
<b>Total</b>		48,900	47,112
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities		2,097	11,978
Operational costs		29,502	15,383
Other		4,778	7,202
<b>Total</b>		36,377	34,563
<b>NET INCOME</b>		12,523	12,549
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		61,824	49,275
<b>TOTAL FUNDS CARRIED FORWARD</b>		74,347	61,824

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**BALANCE SHEET**  
31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	13,264	-
<b>CURRENT ASSETS</b>			
Cash at bank		61,083	61,824
<b>NET CURRENT ASSETS</b>		<u>61,083</u>	<u>61,824</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,347	61,824
<b>NET ASSETS</b>		<u>74,347</u>	<u>61,824</u>
<b>FUNDS</b>			
Unrestricted funds	6	74,347	61,824
<b>TOTAL FUNDS</b>		<u>74,347</u>	<u>61,824</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.08.2022 and were signed on its behalf by:



.....  
L Hawley - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2021**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	8,391	625
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	1	5
	<u>          </u>	<u>          </u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2021**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 January 2021	17,667
Additions	17,685
Disposals	(17,667)
	17,685
At 31 December 2021	17,685
<b>DEPRECIATION</b>	
At 1 January 2021	17,667
Charge for year	4,421
Eliminated on disposal	(17,667)
	4,421
At 31 December 2021	4,421
<b>NET BOOK VALUE</b>	
At 31 December 2021	13,264
At 31 December 2020	-

**6. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	61,824	12,523	74,347
	61,824	12,523	74,347
<b>TOTAL FUNDS</b>	61,824	12,523	74,347

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2021**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,900	(36,377)	12,523
	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>
<b>TOTAL FUNDS</b>	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	49,275	12,549	61,824
	<u>49,275</u>	<u>12,549</u>	<u>61,824</u>
<b>TOTAL FUNDS</b>	<u>49,275</u>	<u>12,549</u>	<u>61,824</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,112	(34,563)	12,549
	<u>47,112</u>	<u>(34,563)</u>	<u>12,549</u>
<b>TOTAL FUNDS</b>	<u>47,112</u>	<u>(34,563)</u>	<u>12,549</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	49,275	25,072	74,347
	<u>49,275</u>	<u>25,072</u>	<u>74,347</u>
<b>TOTAL FUNDS</b>	<u>49,275</u>	<u>25,072</u>	<u>74,347</u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2021**

---

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,012	(70,940)	25,072
<b>TOTAL FUNDS</b>	<u>96,012</u>	<u>(70,940)</u>	<u>25,072</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,999	2,975
<b>Other trading activities</b>		
Fundraising events	8,391	625
<b>Investment income</b>		
Deposit account interest	1	5
<b>Charitable activities</b>		
Subscriptions	5,376	3,365
Hall hire	30,000	33,250
Activities	3,133	6,892
	<u>38,509</u>	<u>43,507</u>
<b>Total incoming resources</b>	48,900	47,112
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	644	1,689
Activities	2,097	11,978
Telephone	328	344
Light and heat	1,835	2,244
Water rates	(855)	1,911
Cleaning	4,034	3,783
Repairs	14,875	490
Minibus expense	869	534
Waste disposal	1,327	1,315
Sundry expenses	6,445	3,073
	<u>31,599</u>	<u>27,361</u>
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of motor vehicles	4,421	-
Loss on sale of tangible fixed assets	(6,704)	-
	<u>(2,283)</u>	<u>-</u>
<b>Governance costs</b>		
Auditors' remuneration	360	360
Carried forward	360	360

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2021**

---

	2021	2020
	£	£
<b>Governance costs</b>		
Brought forward	360	360
Insurance	3,479	3,029
District subscriptions	3,222	3,813
	<u>7,061</u>	<u>7,202</u>
Total resources expended	<u>36,377</u>	<u>34,563</u>
<b>Net income</b>	<u>12,523</u>	<u>12,549</u>

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY AND WIDMORE) SCOUT GROUP**

England & Wales - Charity number 303552

---

# Accounts

---

REGISTERED CHARITY NUMBER: 303552

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Report of the Independent Auditors</b>	4 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 12
<b>Detailed Statement of Financial Activities</b>	13

---

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2020**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

303552

**Principal address**

37 Pentstemon Drive  
Swanscombe  
Kent  
DA10 0NL

**Trustees**

M Furnival (appointed 1/10/2020)  
M Gilboy (resigned 1/10/2020)  
K Adams (resigned 22/8/2020)  
L Hawley  
M O'Brien (appointed 1/9/2020)  
N Smith  
P Stevenson  
J Tinklin  
K Tinklin  
M Ungeremuth  
A Watson (resigned 14/8/2020)

**Auditors**

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2020**

---

**Constitution**

The constitution of the charity is in accordance with the constitution of the Scout Association.

**Objectives**

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

**Organisation**

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

**Financial review and investment policy**

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP


**REPORT OF THE TRUSTEES**  
For The Year Ended 31 December 2020

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ..... 23/08/2021 ..... and signed on its behalf by:

  
.....  
M Furnival - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Opinion**

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

---

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Crane & Partners*

Crane & Partners  
Chartered Accountants & Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

Date: *23 August 2021*

---

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For The Year Ended 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		2,975	549
<b>Charitable activities</b>			
Subscriptions		3,365	8,795
Hall hire		33,250	32,160
Activities		6,892	3,999
Other trading activities	2	625	5,708
Investment income	3	5	10
<b>Total</b>		<u>47,112</u>	<u>51,221</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities		11,978	10,683
Operational costs		15,383	33,873
Other		7,202	6,759
<b>Total</b>		<u>34,563</u>	<u>51,315</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>12,549</u>	<u>(94)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		49,275	49,369
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>61,824</u></u>	<u><u>49,275</u></u>

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**BALANCE SHEET  
31 December 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		61,824	49,275
<b>NET CURRENT ASSETS</b>		<u>61,824</u>	<u>49,275</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		61,824	49,275
<b>NET ASSETS</b>		<u>61,824</u>	<u>49,275</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>61,824</u>	<u>49,275</u>
<b>TOTAL FUNDS</b>		<u>61,824</u>	<u>49,275</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....*23/10/2021*..... and were signed on its behalf by:

  
.....  
M Furnival - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2020**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**2. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Fundraising events	625	5,708
	<u>        </u>	<u>        </u>

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	5	10
	<u>        </u>	<u>        </u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2020**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**5. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
At 1 January 2020 and 31 December 2020	<u>17,667</u>
<b>DEPRECIATION</b>	
At 1 January 2020 and 31 December 2020	<u>17,667</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u><u>-</u></u>
At 31 December 2019	<u><u>-</u></u>

**6. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	<u>49,275</u>	<u>12,549</u>	<u>61,824</u>
<b>TOTAL FUNDS</b>	<u><u>49,275</u></u>	<u><u>12,549</u></u>	<u><u>61,824</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>47,112</u>	<u>(34,563)</u>	<u>12,549</u>
<b>TOTAL FUNDS</b>	<u><u>47,112</u></u>	<u><u>(34,563)</u></u>	<u><u>12,549</u></u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2020**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	49,369	(94)	49,275
<b>TOTAL FUNDS</b>	<u>49,369</u>	<u>(94)</u>	<u>49,275</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,221	(51,315)	(94)
<b>TOTAL FUNDS</b>	<u>51,221</u>	<u>(51,315)</u>	<u>(94)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	49,369	12,455	61,824
<b>TOTAL FUNDS</b>	<u>49,369</u>	<u>12,455</u>	<u>61,824</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,333	(85,878)	12,455
<b>TOTAL FUNDS</b>	<u>98,333</u>	<u>(85,878)</u>	<u>12,455</u>

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2020**

---

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

**15TH BROMLEY (BICKLEY & WIDMORE)  
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,975	549
<b>Other trading activities</b>		
Fundraising events	625	5,708
<b>Investment income</b>		
Deposit account interest	5	10
<b>Charitable activities</b>		
Subscriptions	3,365	8,795
Hall hire	33,250	32,160
Activities	6,892	3,999
	<u>43,507</u>	<u>44,954</u>
<b>Total incoming resources</b>	47,112	51,221
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	1,689	3,717
Activities	11,978	10,683
Telephone	344	339
Light and heat	2,244	1,858
Water rates	1,911	374
Cleaning	3,783	4,242
Repairs	490	7,114
Minibus expense	534	1,452
Waste disposal	1,315	1,229
Sundry expenses	3,073	13,548
	<u>27,361</u>	<u>44,556</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	360	360
Insurance	3,029	2,846
District subscriptions	3,813	3,553
	<u>7,202</u>	<u>6,759</u>
<b>Total resources expended</b>	34,563	51,315
<b>Net income/(expenditure)</b>	<u>12,549</u>	<u>(94)</u>

This page does not form part of the statutory financial statements