

1st Nailsea Scouts

England & Wales - Charity number 305628

Details

Other names 1ST NAILSEA SCOUT GROUP, NAILSEA BOY SCOUT GROUP

Status Registered

Legal form Other

Registered 1963-10-02

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

Contact

Address 1st Nailsea Scouts
The Activity and Training Centre
Clevedon Road
Nailsea
Bristol
BS48 1EH

Phone 01275314920

Email treasurer@1stnailseascouts.org.uk

Website www.1stnailseascouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL SOCIAL AND SPIRITUAL POTENTIALS, AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.

Activities: The Group's main activity is Scouting for both males and females from the age of 6 to the age of 14

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- North Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£74,341	£80,344	-	-
2023-12-31	£88,859	£66,722	-	-
2022-12-31	£72,048	£62,484	-	-
2021-12-31	£62,431	£37,338	-	-
2020-12-31	£35,325	£34,279	-	-

Trustees

Name	Role	Appointed
Sarah Chaplow	Chair	2022-05-17
Alexander William Woodman		2019-09-01
Anita Flintoff		2024-05-14
EDMOND JOHN HAYES		2022-06-14
Hallam James Merryweather		2013-01-01
John Buss		2025-05-20
Justin Underhill		2026-05-20
Nicole Jelliss		2014-01-01
Pip Honor-Gilasbey		2026-05-20
Richard Stevenson		2024-05-14

1st Nailsea Scouts

England & Wales - Charity number 305628

Accounts

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2024

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs N Jelliss Mr H Merryweather Mrs E Bolton</p> <p>Mrs S Chaplow Mr A Winstone</p> <p>Mr A Woodman Mr E Hayes Mr D Sewell Ms L Atkins</p> <p>Mrs A Flintoff Mr D Wood Mr R Stevenson</p>	<p>Group Lead Volunteer Scout Leader Cub Scout Leader (<i>resigned 14 May 2024</i>)</p> <p>Trustee, Chair (<i>appointed 14 May 2024</i>) Chair (<i>resigned 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Treasurer Trustee Trustee (<i>resigned 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) (<i>resigned 30 September 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>)</p>
Honorary appointments	<p>Mr S Harris Mr J Hobbs Mr B Billinger Mr G Hoare Mr C Elliott Mrs L Hamey Mrs R Warry</p>	<p>President Vice President (<i>passed away 2 May 2024</i>) Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>Lloyds Bank 120 Lewisham High Street Lewisham London, SE13 6JG</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH</p>	
Website	<p>www.1stnailseascouts.org.uk</p>	

Report of the Trustees for the year ended 31 December 2024

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

2024 was another very busy one for 1st Nailsea Scouts.

The Beavers, Cubs and Scouts have continued to enjoy a packed programme of events during the year in their various sections. As a group we came together for our annual carol service, which was held at the local Catholic Church with attendance from all the other local church leaders.

The Nailsea Scout and Guide Band continues to thrive and performed at both the carol service and the Remembrance Parade in November, as well as being invited to a couple of other local events (which shows how its visibility in the local community is growing).

In July, with a fantastic influx of new volunteers to the team, we were able to put on yet another Nailsea Carnival. From being close to cancellation at the beginning of the year, it turned into a fantastic event once again bringing the community together, whilst also providing a helpful opportunity to raise funds for the Group.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Achievements and performance *(continued)*

In addition to organising Nailsea Carnival, our growing new team of fundraising volunteers, Friends of 1st Nailsea, have continued to run several clothing collections via *Bag2School* to bring in much-needed funds. As ever, the Trustees are immensely grateful for their support, and for the many people who supported us by making a donation.

The leaders were once again very pleased to support the Santa Float around Nailsea in December 2024 which is always great fun and a highlight of the festive season. We continued our aim to be very much part of the community locally and had a stall at two of the monthly Nailsea Farmers' Markets to increase our recruitment of new adult volunteers.

We have also started this year to work more closely with 2nd Nailsea Scout Group to share ideas, reduce duplication and support each other.

Beavers

The two Beaver colonies continued to run at close to full capacity all year with a varied and exciting programme. We have onboarded a full new leadership team for one of the Beaver sections to take over from those who retired over the summer, and additional new leaders have joined the other section. The whole Beavers leadership team has come together really well with new ideas and enthusiasm and benefited with more interaction and common programmes.

This year Beavers have been learning, amongst other things, about bats, fair trade, recycling and chocolate. They went to the local tennis club, went on a bat walk with local experts, learnt how to make candle sticks, had a visit from the local PCSOs with a chance to try on uniforms and have a go at taking fingerprints.

A couple of sleepovers were held during the year to start getting the Beavers used to staying away from home ready for future camps when they move to Cubs. These events were also the opportunity for the new leaders to learn the skills of keeping 20 six-year-olds occupied for an evening and then getting them to go to sleep!

As we aim to do every year, all those who moved up to Cubs also achieved their *Chief Scout's Bronze Award*, which is a credit to the leaders who ensure a varied program through the year.

Cubs

Over the summer of 2024 our long-serving leadership team for two of the three Cub packs stepped down and hence significant recruitment and training of new leaders was required to ensure all three sections could continue from September. It is a credit to the whole group leadership team that this was achieved with many leaders for various sections stepping in to support the new leaders through the first few months.

The Cubs were again very busy cooking, gardening, learning communication skills, trying new foods, understanding all about different charities, learning about local history and the history of our Scout group and perfecting their first aid skills and camp skills. They welcomed various visitors which included a set of evenings trying karate and kickboxing with local clubs, went ice skating, went to the theatre to watch *Treasure Island*, tried canoeing, paddleboarding and climbing, went bowling and had fun at our local campsite Glenny Wood, doing backwoods cooking and fire lighting. A sleepover was also held with all three Cub packs at AirHop (a first for Cubs and leaders alike!)

Concorde and Compass Cubs went on a final group camp with the retiring leaders at Woodhouse Park with a variety of activities and a wonderful picnic with Cubs and parents with a chance to say thank you and goodbye. Jack Warry Cubs held a camp at Silver Cross camp site in South Wales with a fun-packed few days including a surfing lesson at Llangennith Beach, sandcastle building competition, archery and go-karting, to name a few of the numerous activities they enjoyed during the camp.

Most Cubs again managed to achieve their *Chief Scout's Silver Award* and *Gordano Challenge* awards at the end of their time with the section.

Scouts

Our Scout Troops have been running full-to-capacity during the year which is great and they continue to run a full and varied programme. The Scouts have been making good use of our climbing wall, learning new practical skills in car and bike maintenance and cooking. Visits during the year included a Bristol Mosque, Laser Quest and the Bristol Royal Infirmary. Finally, mountain biking and caving are a couple of new skills they tried out over the course of the year.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Achievements and performance *(continued)*

Both Troops ran successful camps in the summer, with Raptor Troop camping near Kidderminster. The Scouts had the opportunity to take part in many activities including a local water park, archery camp skills, high ropes and a visit to the local safari park. Tomahawk Troop travelled to Silver Cross camp site, and amongst the many activities they took part in, enjoyed a coasteering adventure run by a local activity centre. The muddy assault course on site was a firm favourite amongst the Scouts, and a hike along the waterfalls in the area was also a highlight of the week.

Both troops managed to get several older Scouts through their *Chief Scout's Gold Award* last year, culminating in their expedition (a two-day hike, with a night under canvas without a leader present).

Financial Review

Total income for the year decreased to £74,341 (2023: £88,859), largely driven by the receipt in 2023 of a large, one-off grant of £12,000 from National Grid Electricity Transmission's Community Grant Programme, as well as profit on disposal of fixed assets of £2,000, which were not repeated this year.

Camps and activities income increased from £16,973 to £18,031. This income arises from payments made by parents/carers for additional undertaken by the Beavers, Cubs and Scouts. This might be a trip one evening during a section meeting, or a camp or other trip away with the section. As an income source, it therefore fluctuates from one year to the next depending on the number of activities undertaken by the sections. The increase this year reflects the range of these types of activities, some of which are described above in the reviews for each of our Beaver, Cub and Scout sections, but sadly also their increasing cost.

The group's other main income sources - membership fees and fundraising income - were largely static compared to the previous year.

Net membership fees (after Scout Association capitation payment) decreased by £140 from £25,870 in 2023 to £25,730 in 2024. Having been frozen at £204/year from September 2020, the membership fee increased to £210/year (3% year-on-year increase) from September 2022, £234/year (11.6% increase) from September 2023 and £240/year (2.6% increase) from September 2024, in line with the effect of inflation on the group. However, the increase in the membership fee was offset by a small decline in the number of members, and a small increase in levels of membership fee delinquency. In addition, Gift Aid income reduced from £8,846 to £7,619, principally a result of new members in the year not making a Gift Aid declaration.

The Trustees strongly believe that financial means should never be a barrier to participating in Scouting, and support is available for those members who are unable to afford to pay the membership fee to allow them to continue their membership at 1st Nailsea. Any members who are struggling financially are strongly encouraged to seek support; all such requests are dealt with sensitively and confidentially.

Income from hire of the group's premises and equipment to third parties decreased 8.5% from £9,429 to £8,630. This was partly a consequence of less use of the group's minibuses by third parties, which reduced by approximately £400. For hire of the main hall, there was unfortunately a reduction in the number of regular, recurring hirers who provide a reasonably stable income source for the group. This was partly offset by an increase in the number of one-off hires, but nonetheless resulted in a net £400 reduction in hall hire income.

The Group's total expenditure for the year increased from £66,722 in 2023 to £80,344 in 2024 (a 20.4% increase). The main drivers of this increase were our training, equipment and activities expenses of £36,633 (2023: £29,963), a 22.3% increase, and in our headquarters expenses of £22,695 (2023: £18,382), a 23.5% increase.

Training, equipment and activities expenses includes our camps and activities costs, which reflect the cost of the activities undertaken by our Beavers, Cubs and Scouts described above. This increased in the year to £27,389 (2023: £23,347), reflecting the rise in camps and activities income. In addition, training costs increased in the year from £280 to £2,361. The main component of this was a significant volume of first aid training for new volunteers.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Financial Review *(continued)*

Headquarters expenses represents the Group's main fixed overheads, which were £22,695 (2023: £18,382), an increase of 23.5% compared to the previous year. This was due to higher maintenance costs (see below), as well as higher cleaning costs (£3,088 compared to £1,858, reflecting both an inflationary increase and additional cleaning being needed due to a higher number of third-party hirers) and a full year of additional depreciation (approximately £1,200) relating to the acoustic panels installed in the hall at the end of 2023. Building and maintenance costs increased from £1,171 to £3,164 during the year. With the exception of the main hall (rebuilt 2016), our building dates from the 1960s and early 1990s and, in many ways, is showing its age. The Trustees expect that building maintenance costs will continue to increase in the coming years as new issues with the building arise.

Minibus/transport expenses reduced slightly during the year, from £12,013 in 2023 to £11,845 in 2024. However, this was principally due to a lower depreciation charge as our older minibus reached the point of being fully depreciated. Running expenses - which includes fuel and repairs/maintenance - increased from £6,267 to £6,782. Fuel prices remained reasonably stable during the year, but in line with the vehicles' age, maintenance costs continue to increase. Lastly, other transport costs - which includes, for example, vehicle hire for camps - reduced slightly in the year, due to slightly less activity by the sections.

Other expenditure increased in the year from £3,150 to £4,513. In the previous year, the Group made a one-off donation of £350 towards the costs of a 1st Nailsea member who attended to the World Scout Jamboree in South Korea which was not repeated this year. However, this reduction was offset by an increase in uniform purchases and volunteer costs, reflecting our continued urgent need to recruit and retain more volunteers. Other costs - administration, bank charges, and sundry - remained broadly stable during the year, reflecting only small inflationary increases in some cases.

The Group's overall net expenditure for the year was £6,003 (2023: net income of £22,137), with the move from net income to net expenditure being a consequence of the lower income discussed above but much greater increase in cost. The Group continues, however, to have a strong balance sheet, with net assets of £271,063 (2023: £277,066) and net current assets of £80,795 (2023: £73,739), including cash of £41,418 (2023: £52,311).

Fundraising

The Group's main fundraising activity – Nailsea Carnival – went ahead in July 2024, raising net income for the Group of £5,056 (2023: £5,845). Whilst this was less than Carnival raised in the previous year, or in the years prior to 2020, it nonetheless helped the Group to achieve overall net fundraising income in the year of £6,228, a small decrease on the amount raised in the previous year (2023: £6,846). Limited other fundraising activities also took place in the year, including the Scouts Christmas Post – again run jointly with 2nd Nailsea Scouts – raising income of £604 (2023: £649).

Reserves policy

The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short. Consequently, the policy is that the Group should hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £20,000 (2023: £18,000). The total cash balance at the year-end was £41,418 (2023: £52,311), of which £31,605 (2023: £27,330) was in unrestricted general funds. This is above the target balance referred to above, and the Trustees are therefore satisfied that the Group's cash balance is in line with the reserves policy.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash, or in fixed term deposit or savings accounts, using only mainstream banks or building societies.

Structure, governance and management

Governing document

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of the Scout Association.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Structure, governance and management *(continued)*

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

The group is managed by the Group Trustee Board, the members of which are the charity trustees. As trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 6 Trustees, and meets on average every 2 months during the course of the year.

Members of the Trustee Board complete '*Being a Trustee in Scouts*' learning within the first six months of joining the Board along with other mandatory training.

The Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that give young people skills for life.

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting.

In early 2025, the Trustees met for a strategy day to review and consider the Group's short, medium and long term strategy. Following this, it was confirmed that the immediate priority continues to be identifying new section leaders and other adult volunteers as others move up through the sections or retire, allowing the continuation of high-quality Scouting to all of our young people. This will ensure the continued existence of our current Beavers, Cubs and Scout sections.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Nailsea Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH

Date:

Statement of Financial Activities

For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	594	1,000	1,594	2,006	12,374	14,380
Gift Aid		7,619	-	7,619	8,846	-	8,846
Fundraising income	3	10,042	844	10,886	10,060	-	10,060
Sundry income		16	-	16	123	-	123
<i>Income from charitable activities</i>							
Membership fees		25,730	10,168	35,898	25,870	10,248	36,118
Less: Scouts Capitation Fee		-	(10,168)	(10,168)	-	(10,248)	(10,248)
Explorers Partnership agreement		970	-	970	1,060	-	1,060
Camps and activities		18,031	-	18,031	16,973	-	16,973
<i>Income from other trading activities</i>							
Premises and equipment hire		8,630	-	8,630	9,429	-	9,429
Profit on disposal of fixed assets		-	-	-	2,000	-	2,000
Interest receivable		865	-	865	118	-	118
Total income for the year		72,497	1,844	74,341	76,485	12,374	88,859
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	3,814	844	4,658	3,214	-	3,214
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	20,930	1,765	22,695	18,341	41	18,382
Training, equipment and activities expenses	5	36,538	95	36,633	28,468	1,495	29,963
Minibus/transport expenses	6	11,845	-	11,845	12,013	-	12,013
Other expenditure	7	4,513	-	4,513	2,800	350	3,150
Total expenditure for the year		77,640	2,704	80,344	64,836	1,886	66,722
Net (expenditure)/income		(5,143)	(860)	(6,003)	11,647	10,490	22,137
Transfers	14	-	-	-	-	-	-
Net movement in funds		(5,143)	(860)	(6,003)	11,649	10,490	22,137
Reconciliation of funds							
Total funds brought forward		262,027	15,039	277,066	250,378	4,551	254,929
Total funds carried forward	14	256,884	14,179	271,063	262,027	15,039	277,066

Balance Sheet

As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	9	190,268	203,327
		190,268	203,327
Current assets			
Investments	10	15,277	-
Debtors	11	25,901	22,774
Cash at bank and in hand		41,418	52,311
		82,596	75,085
Liabilities			
Creditors: amounts falling due within one year	12	(1,801)	(1,346)
Net current assets		80,795	73,739
Total assets less current liabilities		271,063	277,066
Creditors: amounts falling due after more than one year	13	-	-
Net assets		271,063	277,066
Funds			
Unrestricted funds	14	256,884	262,027
Restricted funds	14	14,179	15,039
Total funds		271,063	277,066

Approved by the Trustees on

and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Notwithstanding the net expenditure for the year of £6,003 (2023: net income of £22,137), the Trustees have continued to adopt the going concern basis of accounting for the following reasons. The charity has net current assets of £80,795 (2023: £73,739), and net assets of £271,063 (2023: £277,066), including unrestricted reserves of £256,884 (2023: £262,027) and cash at bank and in hand in unrestricted general funds (see note 15) of £31,605 (2023: £27,330). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact on the charity of the current wider economic situation, including high rates of inflation and interest rates. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Gift Aid income is recognised at the amount expected to be recovered from HMRC at the same time as the corresponding donation on which the Gift Aid arises.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised gross (not netted off against related expenditure) in the Statement of Financial Activities using the accrual model.

Explorers Partnership Agreement

The Partnership Agreement is between the Group and the Horizon Explorers section. It entitles the group to a termly payment determined based on the number of young people participating in Horizon Explorers that term in exchange for Explorers' use of the group's facilities and equipment. Income is recognised as the group becomes entitled to it each term.

Expenditure

Expenditure is recognised when a liability is incurred. Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. These are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value. Where the charity holds excess cash balances, these may be placed in short-term deposit accounts with maturities exceeding three months. Such balances do not meet the definition of cash and cash equivalents and are classified as current asset investments in the financial statements.

Notes (continued)

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible assets are stated at cost, including irrecoverable VAT, and are depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2024	2023
	£	£
Donations	594	1,506
Grants	1,000	12,874
	<hr/>	<hr/>
	1,594	14,380
	<hr/>	<hr/>

Grants received included £1,000 (2023: £373) from Tesco Community Grants, £nil (2023: £500) from Nailsea Town Council, and £nil (2023: £12,000) from National Grid Electricity Transmission's Community Grant Programme.

3. Fundraising income and expenditure

	Income 2024	Expenditure 2024	Net income /(expenditure) 2024	Net income /(expenditure) 2023
	£	£	£	£
Carnival	9,711	(4,655)	5,056	5,845
Christmas Post	604	-	604	649
Miscellaneous	571	(3)	568	352
	<hr/>	<hr/>	<hr/>	<hr/>
2024 Total	10,886	(4,658)	6,228	6,846
	<hr/>	<hr/>	<hr/>	<hr/>
2023	10,060	(3,214)	6,846	
	<hr/>	<hr/>	<hr/>	

Notes *(continued)*

4. Headquarters expenses

	2024	2023
	£	£
Building and maintenance	3,164	1,171
Utilities	3,015	2,934
Cleaning	3,088	1,858
Insurance	2,885	2,781
Boat store rental	1,464	1,308
Interest payable on building loan	-	433
Depreciation	9,079	7,897
	22,695	18,382

5. Training, equipment and activities expenses

	2024	2023
	£	£
Camps and activities	27,389	23,347
Badges and handbook purchases	1,876	1,955
Training	2,361	280
Equipment purchases, repairs and maintenance	4,374	3,750
Depreciation	633	631
	36,633	29,963

6. Minibus/transport expenses

	2024	2023
	£	£
Running expenses	6,782	6,267
Depreciation	4,257	4,554
Other transport costs	806	1,192
	11,845	12,013

7. Other expenditure

	2024	2023
	£	£
Administration costs	710	572
Donations/grants made	-	505
Bank charges	1,033	905
Uniform purchases	539	-
Volunteer recruitment and retention costs	1,716	704
Sundry expenses	515	464
	4,513	3,150

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2023: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Furniture & equipment £	Vehicles £	Band £	Total £
<i>Cost</i>						
At 1 January 2024	222,754	50,922	47,342	36,206	5,781	363,005
Additions	-	910	-	-	-	910
Disposals	-	-	-	-	-	-
At 31 December 2024	222,754	51,832	47,342	36,206	5,781	363,915
<i>Accumulated depreciation</i>						
At 1 January 2024	67,981	22,601	45,528	17,787	5,781	159,678
Charge for the year	4,464	4,615	633	4,257	-	13,969
Disposals	-	-	-	-	-	-
At 31 December 2024	72,445	27,216	46,161	22,044	5,781	173,647
<i>Net book value</i>						
At 31 December 2024	150,309	24,616	1,181	14,162	-	190,268
At 31 December 2023	154,773	28,321	1,814	18,419	-	203,327

The cost of land and buildings at 31 December 2024 includes the estimated cost of £50 for the purchase of land in 1930, the estimated cost of constructing the buildings (1965 and 1990) of £53,000, and costs of rebuilding the main hall in 2016 of £170,000.

10. Investments

Current asset investments of £15,277 (2023: £nil) comprise deposits held in a Lloyds Bank short-term deposit account with a notice period of 95 days.

11. Debtors

	2024 £	2023 £
Trade debtors	784	434
Gift Aid receivable	24,672	21,218
Prepayments	445	423
Accrued income	-	649
Other debtors	-	50
	25,901	22,774

Notes *(continued)*

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	337	349
Accruals	382	382
Deferred income (note 13)	85	85
Other creditors	997	530
	1,801	1,346
	1,801	1,346

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead in that year, and it was deferred to 2022. The 102nd Anniversary Camp took place in May 2022. £nil (2023: £nil) which had been held in deferred income was released to incoming resources during the year. The remaining balance relates to deposits paid for young people who did not attend the camp. This amount will either be refunded to the original payer or, at their request, be put toward the cost of other events attended in future.

	2024	2023
	£	£
Balance at 1 January	85	85
Amount released to incoming resources	-	-
Amount deferred in the year	-	-
	85	85
	85	85

Notes *(continued)*

14. Funds

Analysis of movements in funds

	Balance at 1 Jan 2024	Income	Expenditure	Transfer	Funds 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	121,870	72,372	(71,235)	39	123,046
<i>Designated funds</i>					
Building fund	118,881	-	(6,148)	-	112,733
Band fund	1,276	125	(257)	(39)	1,105
Capital fund	20,000	-	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	140,157	125	(6,405)	(39)	133,838
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	262,027	72,497	(77,640)	-	256,884
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,080	-	(95)	-	2,985
National Grid Electricity Transmission's Community Grant Programme Fund	11,959	-	(1,765)	-	10,194
Tesco Community Grants Fund	-	1,000	-	-	1,000
Other restricted funds	-	844	(844)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	15,039	1,844	(2,704)	-	14,179
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	277,066	74,341	(80,344)	-	271,063
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

During the year, the Trustees committed £95 from the David Marshall Memorial Fund towards the cost of a member of Concorde Cub Pack attending the Pack Holiday.

Notes (continued)

14. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2023 £
Unrestricted funds					
Unrestricted general funds	103,727	76,467	(58,205)	(119)	121,870
<i>Designated funds</i>					
Building fund	125,236	18	(6,373)	-	118,881
Band fund	1,415	-	(258)	119	1,276
Capital fund	20,000	-	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	146,651	18	(6,631)	-	140,157
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	250,378	76,485	(64,836)	-	262,027
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	(350)	-	3,080
National Grid Electricity Transmission's Community Grant Programme Fund	-	12,000	(41)	-	11,959
Tesco Community Grants Fund	1,121	374	(1,495)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	4,551	12,374	(1,886)	-	15,039
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	254,929	88,859	(66,722)	-	277,066
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

During 2023, a member of 1st Nailsea Scouts attended the World Scout Jamboree held in South Korea. The Group contributed £350 from the David Marshall Memorial towards the cost of attending the Jamboree.

Description, nature and purpose of funds

Unrestricted funds

General funds	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property.
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees for future capital purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation Fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.

Notes *(continued)*

14. Funds *(continued)*

Description, nature and purpose of funds (continued)

Tesco Community Grants Fund	During 2024, the Group received a grant – which remained unspent at the balance sheet date - from Tesco Community Grants for property improvements at the Group's Activity and Training Centre.
National Grid Electricity Transmission's Community Grant Programme Fund	In October 2023, the Group received a grant from National Grid Electricity Transmission's Community Grant Programme for the purposes of installing acoustic panelling in the main hall. The installation work was completed in December 2023. The fund is being utilised as the acoustic panels are depreciated over their useful economic life.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The £844 of income and expenditure during the year ended 31 December 2024 represents a bucket collection undertaken during Nailsea Carnival in July 2024 expressly in aid of Crohn's and Colitis UK (charity no. 1117148).

Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	67,341	112,733	10,194	190,268
Current asset investments	-	15,277	-	15,277
Cash at bank and in hand	31,605	5,828	3,985	41,418
Other net current assets/(liabilities)	24,100	-	-	24,100
Total funds at 31 December 2024	123,046	133,838	14,179	271,063

Analysis of net assets between funds – previous year

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	73,112	118,881	11,334	203,327
Current asset investments	-	-	-	-
Cash at bank and in hand	27,330	21,276	3,705	52,311
Other net current assets/(liabilities)	21,428	-	-	21,428
Total funds at 31 December 2023	121,870	140,157	15,039	277,066

Notes *(continued)*

15. Related party transactions

During the year, the Trustees paid aggregate donations and membership fees to the group of £2,018 (2023: £1,580). In the previous year, the group made purchases of badges and other printed material from Polar Products, a related party at the time by virtue of the business being owned by a Trustee. Total purchases during 2023 amount to £122. The balance outstanding at 31 December 2023 was £nil. Polar Products has subsequently ceased to be a related party.

16. Post balance sheet events

There were no significant post balance sheet events.

1st Nailsea Scouts

England & Wales - Charity number 305628

Accounts

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2023

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs N Jelliss Mr H Merryweather Mrs E Bolton</p> <p>Mrs S Chaplow Mr A Winstone</p> <p>Mr A Woodman Mr E Hayes Mr D Sewell</p> <p>Ms L Atkins Mrs A Flintoff Mr D Wood Mr R Stevenson</p>	<p>Group Scout Leader Scout Leader Cub Scout Leader (<i>resigned 14 May 2024</i>)</p> <p>Trustee, Chair (<i>appointed 14 May 2024</i>) Chair (<i>resigned 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Treasurer Trustee Trustee (<i>appointed 23 May 2023</i>) (<i>resigned 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>)</p>
Honorary appointments	<p>Mr S Harris Mr J Hobbs Mr B Billinger Mr G Hoare Mr C Elliott Mrs L Hamey Mrs R Warry</p>	<p>President Vice President (<i>passed away 2 May 2024</i>) Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>Lloyds Bank Crown Glass Place Nailsea BS48 1RD</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH</p>	
Website	http://www.1stnailseascouts.org.uk	

Report of the Trustees for the year ended 31 December 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

2023 was another very busy one for 1st Nailsea Scouts.

The Beavers, Cubs and Scouts were able to enjoy a full programme of events during the year, and have come together for a group carol service (complete with the growing *Nailsea Scout and Guide Band*) and an expanded Remembrance Parade in November, which for the first time in many years included young people marching. We also joined many other Scout groups in the district for a *Dragonslayer* event at Westonbirt Arboretum which was a fantastic day for all involved.

As usual in July, we were delighted that Nailsea Carnival was again a great success, bringing a sense of community and putting smiles on lots of faces, whilst also providing a helpful opportunity to raise funds for the Group.

In addition to organising Nailsea Carnival, our excellent team of fundraising volunteers, Friends of 1st Nailsea, have also continued to run several clothing collections via *Bags2School* to bring in much-needed funds. As ever, the Trustees are immensely grateful for their support, as well as to all of the people who made donations.

Report of the Trustees for the year ended 31 December 2023 *(continued)*

Achievements and performance *(continued)*

We were also very pleased to support the Santa Float around Nailsea in December 2023 which is always a highlight of the festive season, and had a stall at several of the monthly Nailsea farmers' markets to show presence in the community and work on recruitment of new adult volunteers.

Beavers

The two Beaver colonies continued to run at full capacity all year, with a varied and exciting programme. This year Beavers have been learning about potatoes, fair trade, endangered animals and Poland, to name but a few topics. They went tobogganing, pond dipping and had a visit from some exotic creatures including snakes and bearded dragons! Four of our long-serving Beaver leaders are looking to retire in the summer of 2024 so we have been recruiting and training four new leaders to take over the reins in late 2024.

Sleepovers were held twice during the year to start getting the Beavers used to staying away from home ready for future camps when they move to Cubs. The Halloween sleepover was particularly muddy and included a walk through a field with some inquisitive cows!

As we aim to do every year, all those who moved up to Cubs also achieved their *Chief Scout's Bronze Award*.

Cubs

Our three Cub packs continue to run a little under full capacity as we still only have two Beaver colonies, but a few new direct entry members have helped keep numbers a little higher.

The Cubs were again very busy cooking, gardening, learning circus skills, learning about the parts of the human body, trying new foods, making bath bombs, and perfecting their first aid skills and camp skills. They visited an escape room (followed by setting up their own version at the Scout HQ), went to the Weston Pantomime, tried canoeing and climbing, went bowling and had fun at our local campsite Glenny Wood doing backwoods cooking and fire lighting.

Concorde and Compass Cubs went on their annual camp at Huish Woods campsite, with a visit to the Fleet Air Arm Museum as part of the camp. Jack Worry Cubs held a camp at Butchers Coppice near Poole which included a day trip to Brownsea Island (the location of the first ever Scout camp in 1907 which led to the formation of the Scout movement.)

Most Cubs again managed to achieve their *Chief Scout's Silver Award* and *Gordano Challenge* awards.

Scouts

Our Scout Troops have been running full to capacity during the year which is great and they continue to run a full and varied programme. The Scouts have been making good use of our climbing wall, learning new practical skills in car and bike maintenance and cooking. Visits during the year included a Bristol Mosque, Laserquest and the Bristol Royal Infirmary. Finally, mountain biking and caving are a couple of new skills they tried out over the course of the year.

Both Troops ran successful camps in the summer, with Raptor Troop camping in Devon (although they had very challenging weather conditions leading to a last-minute move from tents into a local farmer's barn due to high winds!) and Tomahawk Troop travelling again to Biblins Youth Campsite on the River Wye for a joint camp with our friends from 2nd Nailsea Scouts.

Both troops managed to get several older Scouts through their *Chief Scout's Gold Award* last year, culminating in their expedition (a two-day hike, with a night under canvas without a leader present).

Band

After being re-established last year, Nailsea Scout and Guide band is going from strength to strength with several new members and the occasional bolster from some slightly rusty musical leaders! Performances included the Carnival in July and the Christmas carol service. All the practice paid off in November when the first marching performance took place, leading the Remembrance Sunday parade. Many compliments were heard and it is great to once again have a marching band associated with the group.

Report of the Trustees for the year ended 31 December 2023 *(continued)*

Financial Review

Total income for the year increased to £88,859 (2022: £72,048). The largest drivers of this increase, discussed further below, were a large grant received in the year, higher membership fees (and corresponding Gift Aid thereon), and increased income from hire of the group's premises and equipment to third parties.

Donations and grants for the year were £14,380, an increase of £5,694 on the previous year. In 2022, we received a grant from Nailsea Community Trust of £2,816 and Covid-related government grants of £2,667, neither of which were repeated this year. However, in the second half of 2023, the Group was pleased to be awarded £12,000 from National Grid Electricity Transmission's Community Grant Programme for the purposes of installing acoustic panels in our main hall. The main hall, which was rebuilt in 2016, had suffered from excessive noise from echoes and reverberation which made meeting in the hall challenging for both our volunteers and some of our neuro-diverse young members. The installation of acoustic panels on the walls and ceilings has improved the situation immeasurably, and the Trustees are grateful to National Grid Electricity Transmission for their support in this respect.

Net membership fees (after Scout Association capitation payment) increased by £10,348 from £15,522 in 2022 to £25,870 in 2023. This has resulted from higher member numbers, an increase in the membership fee in September 2022 and September 2023, and lower levels of membership fee delinquency:

- Our member numbers fell in the immediate period post-Covid, reaching a low of 149 young members in March 2022. However, member numbers have now recovered, reaching 165 in February 2023.
- Having been frozen at £204/year from September 2020, the membership fee increased to £210/year (3% year-on-year increase) from September 2022 and then to £238/year (8.6% year-on-year increase) from September 2023. This has provided vital extra funds for the Group, with a corresponding increase in the amount of Gift Aid claimable, which has increased this year to £8,846 (2022: £4,799). However, these increases are lower than inflation, continuing an approach to taken by the Trustees since 2016 of minimising membership fee increases as far as possible.
- As a consequence of Covid and the subsequent cost-of-living crisis, membership fee delinquency (which we define as membership fee arrears of two or more terms) had increased significantly in 2022. During 2023, the Group Treasurer, with support from other Trustees and Section Leaders, has been proactively following up with non-payers to ensure that the right support is in place. This exercise identified a number of individuals who were not paying the membership fee through simple oversight. In addition, some non-payers were found who, whilst unable to afford the full membership fee, were nonetheless able to make some contribution.

The Trustees strongly believe that financial means should never be a barrier to participating in Scouting, and support is available for those members who are unable to afford to pay the membership fee to allow them to continue their membership at 1st Nailsea. Any members who are struggling financially are strongly encouraged to seek support; all such requests are dealt with sensitively and confidentially.

Income from hire of the group's premises and equipment to third parties increased by 32% from £7,114 to £9,429. This was principally from an increased number of hires of the main hall to third parties during the day and at weekends when it is not in use by our Beavers, Cubs, Scouts or Explorers. With the acoustic improvements in the hall following the installation of acoustic panels, we hope the hall continues to provide a valuable community resource for those other organisations and groups which choose to meet there.

Despite the increases mentioned above, income from camps and activities reduced by £4,140 to £16,973 (2022: £21,113). This income arises from payments made by parents/carers for additional activities undertaken by the Beavers, Cubs and Scouts. This might be a trip one evening during a section meeting, or a camp or other trip away with the section. This income source therefore fluctuates from one year to the next depending on the number of activities undertaken by the sections, but in some cases this year our leaders have reduced the payments requested for these additional activities in recognition of the slightly higher membership fee.

Report of the Trustees for the year ended 31 December 2023 *(continued)*

Financial Review *(continued)*

The Group's total expenditure for the year increased moderately from £62,484 in 2022 to £66,722 in 2023 (a 6.8% increase). Of this, £18,382 (2021: £16,985) represents the Group's fixed overheads (headquarters expenses) which increased by 8.2% compared to the higher year. The main drivers of this increase were higher utilities costs (both due to increases in gas and electricity costs, and increased use of the hall as mentioned above) and higher rental charges for our boat store.

Minibus/transport expenses also unfortunately increased during the year, from £9,343 in 2022 to £12,013 in 2023. This £2,670 was due to one-off repair costs following problems with both minibuses during the year. As the vehicles age, we expect the cost of repairs and maintenance to continue increasing.

Lastly, other expenditure increased in the year from £1,567 to £3,150. This was mainly due to a one-off donation made towards the costs of a 1st Nailsea member who attended to the World Scout Jamboree in South Korea, and from costs associated with volunteer recruitment and retention.

The Group's overall net income for the year was £22,137 (2022: £9,564), with the increase driven primarily by the higher income discussed above with a much lower rate of increase in cost. The Group continues to have a strong balance sheet, with net assets of £277,066 (2022: £254,929) and net current assets of £73,739 (2022: £49,894), including cash of £52,311 (2022: £46,761). During the year, the Group made its final £8,600 repayment of the loan from the Scout Association which has now been settled in full.

Fundraising

The Group's main fundraising activity – Nailsea Carnival – went ahead in July 2023, raising net income for the Group of £5,845 (2022: £4,076). Whilst this was less than Carnival has raised in the years prior to 2020, it nonetheless helped the Group to achieve overall net fundraising income in the year of £6,846, broadly in line with the amount raised in the previous year (2022: £6,545). Limited other fundraising activities also took place in the year, including the Scouts Christmas Post – again run jointly with 2nd Nailsea Scouts – raising income of £649 (2022: £618).

With the majority of day-to-day charitable activities being funded by membership fees, the main objective of fundraising by the Group is a) to fund repayments of the Scout Association loan and b) to fund other major capital expense as and when required. These objectives were met in the current year, with the Scout Association loan being now being fully repaid as discussed above.

Reserves policy

The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short. Consequently, the policy is that the Group should hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £20,000 (2022: £18,000). The total cash balance at the year-end was £52,311 (2022: £46,761), of which £27,330 (2022: £20,795) was in unrestricted general funds. This is above the target balance referred to above, and the Trustees are therefore satisfied that the Group's cash balance is in line with the reserves policy.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash using only mainstream banks or building societies.

Structure, governance and management

Governing document

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of the Scout Association.

The Group is a trust established under its rules which are common to all Scouts.

Report of the Trustees for the year ended 31 December 2023 *(continued)*

Structure, governance and management *(continued)*

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

The group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 6 Trustees, and meets on average every 2 months during the course of the year.

Members of the Trustee Board complete '*Being a Scouts Trustee*' learning within the first six months of joining the Board.

The Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that give young people skills for life.

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting. However, the immediate priority for the Trustees during 2024 is to continue to identify new section leaders and other adult volunteers, particularly with a view to reinvigorating the currently dormant Yeo Valley Beaver colony and to ensure the continued existence of our Beavers and Cubs sections where current leaders have retired or are planning to retire in the near future.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Nailsea Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH

Date:

Statement of Financial Activities

For the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	2,006	12,374	14,380	7,565	1,121	8,686
Gift Aid		8,846	-	8,846	4,799	1	4,800
Fundraising income	3	10,060	-	10,060	10,189	622	10,811
Sundry income		123	-	123	217	-	217
<i>Income from charitable activities</i>							
Membership fees		25,870	10,248	36,118	15,522	9,000	24,522
Less: Scouts Capitation Fee		-	(10,248)	(10,248)	-	(9,000)	(9,000)
Explorers Partnership agreement		1,060	-	1,060	2,120	-	2,120
Camps and activities		16,973	-	16,973	21,113	-	21,113
<i>Income from other trading activities</i>							
Premises and equipment hire		9,429	-	9,429	7,114	-	7,114
Profit on disposal of fixed assets		2,000	-	2,000	1,664	-	1,664
Interest receivable		118	-	118	1	-	1
Total income for the year		76,485	12,374	88,859	70,304	1,744	72,048
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	3,214	-	3,214	4,266	622	4,888
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	18,341	41	18,382	16,985	-	16,985
Training, equipment and activities expenses	5	28,468	1,495	29,963	29,701	-	29,701
Minibus/transport expenses	6	12,013	-	12,013	9,343	-	9,343
Other expenditure	7	2,800	350	3,150	1,567	-	1,567
Total expenditure for the year		64,836	1,886	66,722	61,862	622	62,484
Net income/(expenditure)		11,647	10,490	22,137	8,442	1,122	9,564
Transfers	14	-	-	-	204	(204)	-
Net movement in funds		11,649	10,490	22,137	8,646	918	9,564
Reconciliation of funds							
Total funds brought forward		250,378	4,551	254,929	241,732	3,633	245,365
Total funds carried forward	14	262,027	15,039	277,066	250,378	4,551	254,929

Balance Sheet

As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	203,327	205,035
		203,327	205,035
Current assets			
Debtors	10	22,774	13,875
Cash at bank and in hand		52,311	46,761
		75,085	60,636
Liabilities			
Creditors: amounts falling due within one year	11	(1,346)	(10,742)
Net current assets		73,739	49,894
Total assets less current liabilities		277,066	254,929
Creditors: amounts falling due after more than one year	12	-	-
Net assets		277,066	254,929
Funds			
Unrestricted funds	14	262,027	250,378
Restricted funds	14	15,039	4,551
Total funds		277,066	254,929

Approved by the Trustees on

and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The charity had net income for the year of £22,134 (2022: £9,564), net current assets of £73,739 (2022: £49,894), and net assets of £277,066 (2022: £254,929), including unrestricted reserves of £262,027 (2022: £250,378) and cash at bank and in hand in unrestricted general funds (see note 14) of £27,330 (2022: £20,795). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact on the charity of the current wider economic situation, including high rates of inflation and interest rates. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Gift Aid income is recognised at the amount expected to be recovered from HMRC at the same time as the corresponding donation on which the Gift Aid arises.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised gross (not netted off against related expenditure) in the Statement of Financial Activities using the accrual model.

Explorers Partnership Agreement

The Partnership Agreement is between the Group and the Horizon Explorers section. It entitles the group to a termly payment determined based on the number of young people participating in Horizon Explorers that term in exchange for Explorers' use of the group's facilities and equipment. Income is recognised as the group becomes entitled to it each term.

Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred.

Notes (continued)

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible assets are stated at cost, including irrecoverable VAT, and are depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2023	2022
	£	£
Donations	1,506	1,082
Grants	12,874	7,604
	<u>14,380</u>	<u>8,686</u>

During the year, the charity received Covid-related government grants of £nil (2022: £2,667). Other grants received were £nil (2022: £2,816) from Nailsea Community Trust, £500 (2022: £1,000) from Nailsea Town Council, £373 (2022: £1,121) from Tesco Community Grants and £12,000 (2022: £nil) from National Grid Electricity Transmission's Community Grant Programme.

3. Fundraising income and expenditure

	Income 2023	Expenditure 2023	Net income /(expenditure) 2023	Net income /(expenditure) 2022
	£	£	£	£
Carnival	8,376	(2,531)	5,845	4,076
Christmas Post	649	-	649	618
Miscellaneous	1,035	(683)	352	1,229
2023 Total	<u>10,060</u>	<u>(3,214)</u>	<u>6,846</u>	<u>6,545</u>
2022	<u>10,811</u>	<u>(4,888)</u>	<u>6,545</u>	

Notes *(continued)*

4. Headquarters expenses

	2023	2022
	£	£
Building and maintenance	1,171	779
Utilities	2,934	2,544
Cleaning	1,858	1,940
Insurance	2,781	3,014
Boat store rental	1,308	544
Interest payable on building loan	433	430
Depreciation	7,897	7,734
	18,382	16,985

5. Training, equipment and activities expenses

	2023	2022
	£	£
Camps and activities	23,347	25,185
Badges and handbook purchases	1,955	2,007
Training	280	130
Equipment purchases, repairs and maintenance	3,750	1,748
Depreciation	631	631
	29,963	29,701

6. Minibus/transport expenses

	2023	2022
	£	£
Running expenses	6,267	3,986
Depreciation	4,554	3,882
Other transport costs	1,192	1,475
	12,013	9,343

7. Other expenditure

	2023	2022
	£	£
Administration costs	572	658
Donations/grants made	505	86
Bank charges	905	409
Volunteer recruitment and retention costs	704	-
Sundry expenses	464	414
	3,150	1,567

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2022: £nil).

Notes (continued)

9. Tangible fixed assets

	Land & buildings	Fixtures & fittings	Furniture & equipment	Vehicles	Band	Total
	£	£	£	£	£	£
<i>Cost</i>						
At 1 January 2023	222,754	39,548	49,582	36,206	5,781	353,871
Additions	-	11,374	-	-	-	11,374
Disposals	-	-	(2,240)	-	-	(2,240)
At 31 December 2023	222,754	50,922	47,342	36,206	5,781	363,005
<i>Accumulated depreciation</i>						
At 1 January 2023	63,529	19,156	47,137	13,233	5,781	148,836
Charge for the year	4,452	3,445	631	4,554	-	13,082
Disposals	-	-	(2,240)	-	-	(2,240)
At 31 December 2023	67,981	22,601	45,528	17,787	5,781	159,678
<i>Net book value</i>						
At 31 December 2023	154,773	28,321	1,814	18,419	-	203,327
At 31 December 2022	159,225	20,392	2,445	22,973	-	205,035

The cost of land and buildings at 31 December 2023 includes the estimated cost of £50 for the purchase of land in 1930, the estimated cost of constructing the buildings (1965 and 1990) of £53,000, and costs of rebuilding the main hall in 2016 of £170,000.

10. Debtors

	2023	2022
	£	£
Trade debtors	434	469
Gift Aid receivable	21,218	12,373
Prepayments	423	393
Accrued income	649	607
Other debtors	50	33
	22,774	13,875

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	349	292
Accruals	382	649
Deferred income (note 12)	85	85
Loans and borrowings (note 13)	-	8,600
Other creditors	530	1,116
	1,346	10,742

Notes *(continued)*

12. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead in that year, and it was deferred to 2022. The 102nd Anniversary Camp took place in May 2022, and consequently £1,026 which had been held in deferred income was released to incoming resources during the year. The remaining balance relates to deposits paid for young people who did not attend the camp. This amount will either be refunded to the original payer or, at their request, be put toward the cost of other events attended in future.

	2023	2022
	£	£
Balance at 1 January	85	1,111
Amount released to incoming resources	-	(1,026)
Amount deferred in the year	-	-
	85	85
Balance at 31 December	85	85

13. Loans and borrowings

	2023	2022
	£	£
Building loan from The Scout Association	-	8,600
	-	8,600
	-	8,600

During 2015, the charity received a variable rate loan from The Scout Association to complete the rebuild of the main hall. The loan was repayable in equal instalments of £8,600 over ten years. Due to successful fundraising and early repayments previously made, the balance was fully repaid in December 2023. Interest in the year was payable at 5.5% (2020: 2.5%).

Notes *(continued)*

14. Funds

Analysis of movements in funds

	Balance at 1 Jan 2023	Income	Expenditure	Transfer	Funds 31 Dec 2023
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	103,727	76,467	(58,205)	(119)	121,870
<i>Designated funds</i>					
Building fund	125,236	18	(6,373)	-	118,881
Band fund	1,415	-	(258)	119	1,276
Capital fund	20,000	-	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	146,651	18	(6,631)	-	140,157
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	250,378	76,485	(64,836)	-	262,027
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	(350)	-	3,080
National Grid Electricity Transmission's Community Grant Programme Fund	-	12,000	(41)	-	11,959
Tesco Community Grants Fund	1,121	374	(1,495)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	4,551	12,374	(1,886)	-	15,039
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	254,929	88,859	(66,722)	-	277,066
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

During the year, a member of 1st Nailsea Scouts attended the World Scout Jamboree held in South Korea. The Group contributed £350 from the David Marshall Memorial towards the cost of attending the Jamboree.

Notes (continued)

14. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2022 £
Unrestricted funds					
Unrestricted general funds	88,340	70,179	(54,996)	204	103,727
<i>Designated funds</i>					
Building fund	131,673	124	(6,561)	-	125,236
Band fund	1,719	1	(305)	-	1,415
Capital fund	20,000	-	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	153,392	125	(6,866)	-	146,651
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	241,732	70,304	(61,862)	204	250,378
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Climbing Wall Fund	203	1	-	(204)	-
Tesco Community Grants Fund	-	1,121	-	-	1,121
Other restricted funds	-	622	(622)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	3,633	1,744	(622)	(204)	4,551
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	245,365	72,048	(62,484)	-	254,929
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Description, nature and purpose of funds

Unrestricted funds

General funds	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property.
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees for future capital purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation Fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.

Notes *(continued)*

14. Funds *(continued)*

Description, nature and purpose of funds (continued)

Climbing Wall Fund	This fund represents amounts raised during 2021 toward the cost of installing a new climbing wall at the Scout HQ and associated climbing equipment. The remaining balance of the fund was utilised in 2022 to offset the depreciation charge for the wall and associated equipment, and the fund has now been closed.
Tesco Community Grants Fund	During 2022 and 2023, the Group received a grant from Tesco Community Grants for property improvements at the Group's Activity and Training Centre. This was fully spent during 2023.
National Grid Electricity Transmission's Community Grant Programme Fund	In October 2023, the Group received a grant from National Grid Electricity Transmission's Community Grant Programme for the purposes of installing acoustic panelling in the main hall. The installation work was completed in December 2023. The fund will be utilised as the acoustic panels are depreciated over their useful economic life.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The £622 of income and expenditure during the year ended 31 December 2022 represents a bucket collection undertaken during Nailsea Carnival in July 2022 expressly in aid of Bristol Mind (charity no. 1085171).

Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	73,112	118,881	11,334	203,327
Cash at bank and in hand	27,330	21,276	3,705	52,311
Other net current assets/(liabilities)	21,428	-	-	21,428
Creditors due in more than one year	-	-	-	-
Total funds at 31 December 2023	121,870	140,157	15,039	277,066

Analysis of net assets between funds – previous year

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	79,799	125,236	-	205,035
Cash at bank and in hand	20,795	21,415	4,551	46,761
Other net current assets/(liabilities)	3,133	-	-	3,133
Creditors due in more than one year	-	-	-	-
Total funds at 31 December 2022	103,727	146,651	4,551	254,929

Notes *(continued)*

15. Related party transactions

During the year, the Trustees paid aggregate donations and membership fees to the group of £1,580 (2022: £1,303). In addition, the group made purchases of badges and other printed material from Polar Products, a related party by virtue of the business being owned by a Trustee. Total purchases in the year amounted to £122 (2022: £989). The balance outstanding at the end of the year was £nil (2022: £nil).

16. Post balance sheet events

There were no significant post balance sheet events.

1st Nailsea Scouts

England & Wales - Charity number 305628

Accounts

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2022

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs B Wyatt Mrs N Jelliss Mr H Merryweather Miss A Bolton Mrs E Bolton</p> <p>Mr A Winstone Mr A Woodman Mr R Iliescu</p> <p>Mrs H Walsh Mrs E Merryweather Mr J Burke</p> <p>Mrs S Chaplow Mr E Hayes Mr D Sewell</p>	<p>Group Scout Leader (<i>resigned 23 May 2023</i>) Group Scout Leader Scout Leader Scout Leader (<i>resigned 23 May 2023</i>) Cub Scout Leader</p> <p>Chair Treasurer Assistant Treasurer (<i>appointed 1 September 2022</i>) (<i>resigned 23 May 2023</i>) Secretary (<i>resigned 23 May 2023</i>) Trustee (<i>resigned 17 May 2022</i>) Trustee (<i>appointed 17 May 2022</i>) (<i>resigned 23 May 2023</i>) Trustee (<i>appointed 17 May 2022</i>) Trustee (<i>appointed 14 June 2022</i>) Trustee (<i>appointed 23 May 2023</i>)</p>
Honorary appointments	<p>Mr R Howes Mr S Harris</p> <p>Mr J Hobbs Mr B Billinger Mr G Hoare Mr C Elliott Mrs L Hamey</p>	<p>President (<i>passed away 23 January 2022</i>) President (<i>from 17 May 2022</i>) Vice President (<i>until 17 May 2022</i>) Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>Lloyds Bank Crown Glass Place Nailsea BS48 1RD</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH</p>	
Website	http://www.1stnailseascouts.org.uk	

Report of the Trustees for the year ended 31 December 2022

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2022.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

1st Nailsea Scouts has reverted completely back to face-to-face meetings this year and in May 2022 we were able to finally celebrate our Centenary with our 102nd Anniversary Camp at Woodhouse Park.

With the easing of Covid restrictions, our Beavers, Cubs and Scouts have been able to enjoy a full programme of events during the year, including various camps, Ten Tors and the Remembrance Parade in November. In July, we were delighted that Nailsea Carnival saw a return, bringing back a sense of community and putting smiles on lots of faces, whilst also providing a helpful opportunity to raise funds for the Group.

In addition to organising Nailsea Carnival, our excellent team of fundraising volunteers, Friends of 1st Nailsea, have also continued to run clothing collections via *Bags2School* to bring in much-needed funds. As ever, the Trustees are immensely grateful for their support, as well as to all of the people who made donations.

The Christmas Post was run by 2nd Nailsea Scouts this year, with volunteers from 1st Nailsea supporting with the delivery of the post.

Report of the Trustees for the year ended 31 December 2022 *(continued)*

Achievements and performance *(continued)*

Beavers

The two Beaver colonies continued to run at full capacity all year, with a varied and exciting programme. Beavers have been learning about first aid, faith, global issues, Australia, Ukraine and refugees, and disability awareness. They have been pond-dipping, making good use of the new climbing wall, visiting Glenny Woods and learning all about how the RNLI rescue people in difficulty at sea.

Many of the Beavers enjoyed the Gordano District trip to Crealy Theme Park in September, and the older Beavers enjoyed the annual autumn 'spooky' sleepover, held at our Scout Hut. The Beaver Christmas Party also returned this year, with lots of festive activities, party food and of course a visit from a very special person, handing out presents to everyone.

All those who moved up to Cubs during the year also achieved their *Chief Scout's Bronze Award*.

Cubs

Our three Cub packs have been running below capacity this year due to the fact that we have been unable to recruit new leaders to reopen the Yeo Valley Beaver Colony, despite our best efforts to recruit new volunteers. Direct entrants have been taken from the waiting list to fill some of the spaces, but with fewer Beavers moving up into Cubs, we expect that the Cub packs will remain under capacity until we manage to find new Beaver leaders.

The Cubs have enjoyed an exciting and adventurous range of activities which have included learning about the Country Code, pioneering, backwoods cooking, bouldering, science, as well as fundraising for WaterAid at a Penny Fair. Trips out have included Ninja Warrior, the See Monster installation in Weston-super-Mare, Christmas ice skating and canoeing.

Concorde and Compass Cubs went on pack holiday to Woodhouse Park and were able to hold their annual camp at Cleeve Hill, Bath over the August bank holiday weekend. Jack Warry held a camp at Huish Woods, with the pack leader gaining her *Nights Away* permit at the same time. Scouting is all about helping people develop *Skills for Life*, and that includes a commitment to providing our volunteers with valuable training and development opportunities.

14 Cubs managed to achieve their *Chief Scout's Silver Award* and *Gordano Challenge* awards.

Scouts

Our two Scout Troops have been running full to capacity during the year; in fact, Tomahawk Troop is so full that the Scouts cannot all fit into our two minibuses. Fortunately, a mutual agreement with Nailsea School has proved beneficial on both sides allowing us to hire their minibuses, and parents have been strongly encouraged to volunteer their time to ensure the required adult ratios are met.

The Scouts have been climbing, caving, shooting, fencing, doing woodwork, archery, cooking/backwoods cooking, playing table tennis and have been introduced to taekwondo.

Both Troops ran successful camps in the summer, with Raptor Troop camping at Lyons Copse in Southampton and Tomahawk Troop travelling to Huish Woods with 2nd Nailsea Scouts for a joint camp.

7 Scouts managed to achieve their *Chief Scout's Gold Award* last year after they had completed their two-day hike, with a night under canvas without a leader present.

Band

After the lifting of Covid restrictions, we were finally able to re-establish the *Nailsea Scout and Guide Band* during the year with a small team of leaders and volunteers to whom we are incredibly grateful. We have eight young people who have been busy learning brass and percussion instruments and we are keen to recruit more members to swell the size of the band. The band's first public performance, at the Remembrance Parade in November, was well received, and the band are looking forward to the opportunity to play at Nailsea Carnival in July 2023.

Report of the Trustees for the year ended 31 December 2022 *(continued)*

Achievements and performance *(continued)*

Adventurous Activities Club

This section managed to resume in 2022, with archery and kayaking sessions taking place.

Financial Review

Total income for the year increased to £72,048 (2021 restated: £51,996), following a return to normality after the Covid-19 pandemic.

Camp and activities income, impacted in 2020 and 2021 by Covid-related restrictions, increased to £21,113 (2021: £6,400). Similarly, the resumption of Nailsea Carnival in July 2022 after a two-year hiatus resulted in much increased fundraising income in the year of £10,811 (2021: £5,190). Income from external hire of premises and equipment increased to £7,114 (2021: £2,975) as those external groups were similarly able to increase the extent of their activities in the year. The return to normality did result, however, in reduced grant income in the year, of £7,604 (2021: £16,631) due to receipt of significant amounts of Covid-related government grants in the previous year.

Reflecting the return to normal activities, the Group's total expenditure for the year increased from £37,338 in 2021 to £62,484 in 2022. Of this, £16,985 (2021: £15,618) represents the Group's fixed overheads (headquarters expenses) which increased by around 9% compared to the higher year. This is partly due to depreciation of new assets purchased in late 2021, but is also driven by inflationary increases for utilities and insurance. In respect of transport costs, following a purchase of a new minibus in early 2022, the depreciation charge for the year was substantially increased, with high fuel costs and increased activity driving much higher running and other costs in the year. The disposal of the old minibus did, however, give rise to a one-off profit on disposal of £1,664 included in the income for the year.

Of course, with a normal level of activity being possible this year, our spending on training, equipment and activities increased from £14,333 to £29,701, consistent with the increase in camps and activities income mentioned above. By far the largest part of that cost was expenditure specifically on camps and activities of £25,185 (2021: £10,069), with other costs (badges, training for leaders, equipment costs) making up the remainder and being broadly consistent with the previous year.

The Group's overall net income for the year was £9,564 (2021 restated: £14,658), with the decrease from last year largely being a consequence of the reduction in government grants following the end of the pandemic, the purchase of the new minibus in the year, higher levels of cost with a return to normal activity for the Group, and the impact of increased inflation. The Group continues to have a strong balance sheet, with net assets of £254,929 (2021 restated: £245,365) and net current assets of £49,894 (2021 restated: £72,023), including cash of £46,761 (2021: £67,072). The surplus and additional cash generated in the year has allowed an early repayment of the loan from the Scout Association, the balance of which reduced to £8,600 from £17,200 in 2021.

Fundraising

After a two-year hiatus, the Group's main fundraising activity – Nailsea Carnival – went ahead in July 2021, raising net income for the Group of £4,076 (2021: £nil). Whilst this was less than Carnival has raised in the years prior to 2020, it nonetheless led to higher overall net fundraising income in the year of £6,545 (2021: £4,842). Due to the time and effort involved in organising Carnival, other fundraising activities were inevitably reduced in the year, although the Christmas Post was again run – this year by 2nd Nailsea Scouts – raising income of £618 (2021: £570).

With the majority of day-to-day charitable activities being funded by membership fees, the main objective of fundraising by the Group is a) to fund repayments of the Scout Association loan (see note 14), and b) to fund other major capital expense as and when required. These objectives were met in the current year through the fundraising activities, with the Scout Association loan repayment discussed above, the balance of which was paid from other surplus funds generated in the year.

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short.

Report of the Trustees for the year ended 31 December 2022 *(continued)*

Financial Review *(continued)*

Reserves policy (continued)

In the previous years, this has meant that the reserves policy has required the holding of sufficient cash to repay the loan from the Scout Association were this required. However, following the early loan repayment made in late 2022, and the substantial reduction in the loan balance, the Trustees' view is that the risk that the Group would be unable to make a loan repayment is sufficiently low to warrant a revision of the reserves policy.

Consequently, the revised policy is now that the Group should hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £18,000. The total cash balance at the year-end was £46,761 (2021: £67,072), of which £20,795 (2021: £39,124) was in unrestricted general funds. This is above the target balance referred to above, and the Trustees are therefore satisfied that the Group's cash balance is in line with the revised policy.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash using only mainstream banks or building societies.

Structure, governance and management

Governing document

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of the Scout Association.

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

The group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parents' representation and meets on average every 2 months during the course of the year.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders

Report of the Trustees for the year ended 31 December 2022 *(continued)*

Structure, governance and management *(continued)*

Risk and internal controls (continued)

undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting. The immediate priority for the Trustees during 2023 is to continue identify new section leaders and other adult volunteers, particularly with a view to reinvigorating the currently dormant Yeo Valley Beaver colony.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Nailsea Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH

Date:

Statement of Financial Activities

For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £ Restated*	Restricted Funds 2021 £ Restated*	Total Funds 2021 £ Restated*
Income:							
<i>Voluntary income</i>							
Donations and grants	2	7,565	1,121	8,686	17,796	527	18,323
Gift Aid reclaimed		4,799	1	4,800	4,591	-	4,591
Fundraising income	3	10,189	622	10,811	5,190	-	5,190
Sundry income		217	-	217	19	-	19
<i>Income from charitable activities</i>							
Membership fees		15,522	9,000	24,522	14,498	8,349	22,847
Less: Scouts Capitation Fee		-	(9,000)	(9,000)	-	(8,349)	(8,349)
Explorers Partnership agreement		2,120	-	2,120	-	-	-
Camps and activities		21,113	-	21,113	6,400	-	6,400
<i>Income from other trading activities</i>							
Premises and equipment hire		7,114	-	7,114	2,975	-	2,975
Profit on disposal of fixed assets		1,664	-	1,664	-	-	-
Interest receivable		1	-	1	-	-	-
Total income for the year		70,304	1,744	72,048	51,469	527	51,996
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	4,266	622	4,888	337	11	348
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	16,985	-	16,985	15,618	-	15,618
Training, equipment and activities expenses	5	29,701	-	29,701	14,333	-	14,333
Minibus/transport expenses	6	9,343	-	9,343	5,817	-	5,817
Miscellaneous expenditure	7	1,567	-	1,567	1,222	-	1,222
Total expenditure for the year		61,862	622	62,484	37,327	11	37,338
Net income/(expenditure)		8,442	1,122	9,564	14,142	516	14,658
Transfers	15	204	(204)	-	313	(313)	-
Net movement in funds		8,646	918	9,564	14,455	203	14,658
Reconciliation of funds							
Total funds brought forward		241,732	3,633	245,365	227,277	3,430	230,707
Total funds carried forward	15	250,378	4,551	254,929	241,732	3,633	245,365

* See note 18 for details of the restatement

Balance Sheet

As at 31 December 2022

	Note	2022 £	2021 £ Restated*
Fixed assets			
Tangible fixed assets	9	205,035	190,542
		<hr/>	<hr/>
		205,035	190,542
		<hr/>	<hr/>
Current assets			
Debtors	10	13,875	8,624
Cash at bank and in hand		46,761	67,072
		<hr/>	<hr/>
		60,636	75,696
		<hr/>	<hr/>
Liabilities			
Creditors: amounts falling due within one year	11	(10,742)	(3,673)
		<hr/>	<hr/>
Net current assets		49,894	72,023
		<hr/>	<hr/>
Total assets less current liabilities		254,929	262,565
Creditors: amounts falling due after more than one year	12	-	(17,200)
		<hr/>	<hr/>
Net assets		254,929	245,365
		<hr/>	<hr/>
Funds			
Unrestricted funds	15	250,378	241,732
Restricted funds	15	4,551	3,633
		<hr/>	<hr/>
Total funds		254,929	245,365
		<hr/>	<hr/>

* See note 18 for details of the restatement

Approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The charity had net income for the year of £9,564 (2021 restated: £14,658), net current assets of £49,894 (2021 restated: £72,023), and net assets of £254,929 (2021 restated: £245,365), including unrestricted reserves of £250,378 (2021 restated: £241,732) and cash at bank and in hand in unrestricted general funds (see note 15) of £20,795 (2021: £39,124). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact on the charity of the current wider economic situation, including high rates of inflation and increasing interest rates. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Gift Aid income is recognised at the amount expected to be recovered from HMRC at the same time as the corresponding donation on which the Gift Aid arises.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised gross (not netted off against related expenditure) in the Statement of Financial Activities using the accrual model.

Explorers Partnership Agreement

The Partnership Agreement is between the Group and the Horizon Explorers section. It entitles the group to a termly payment determined based on the number of young people participating in Horizon Explorers that term in exchange for Explorers' use of the group's facilities and equipment. Income is recognised as the group becomes entitled to it each term.

Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it related.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable.

Notes (continued)

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible assets are stated at cost, including irrecoverable VAT, and depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2022	2021
	£	£
Donations	1,082	1,692
Grants	7,604	16,631
	<hr/>	<hr/>
	8,686	18,323
	<hr/>	<hr/>

During the year, the charity received Covid-related government grants of £2,667 (2021: £16,631). Other grants received were £2,816 (2021: £nil) from Nailsea Community Trust, £1,000 (2021: £1,000) from Nailsea Town Council and £1,121 (2021: £nil) from Tesco Community Grants.

3. Fundraising income and expenditure

	Income 2022	Expenditure 2022	Net income /(expenditure) 2022	Net income /(expenditure) 2021
	£	£	£	£
Carnival	8,524	(4,448)	4,076	-
Christmas Post	618	-	618	570
Miscellaneous	1,669	(440)	1,229	4,272
	<hr/>	<hr/>	<hr/>	<hr/>
2022 Total	10,811	(4,888)	6,545	4,842
	<hr/>	<hr/>	<hr/>	<hr/>
2021	5,190	(348)	4,842	
	<hr/>	<hr/>	<hr/>	

Notes *(continued)*

4. Headquarters expenses

	2022	2021
	£	£
Building and maintenance	779	1,265
Utilities	2,544	1,733
Cleaning	1,940	1,550
Insurance	3,014	2,848
Boat store rental	544	972
Interest payable on building loan	430	542
Depreciation	7,734	6,708
	16,985	15,618

5. Training, equipment and activities expenses

	2022	2021
	£	£
Camps and activities	25,185	10,069
Badges and handbook purchases	2,007	1,797
Training	130	410
Equipment repairs and maintenance	1,748	1,505
Depreciation	631	552
	29,701	14,333

6. Minibus/transport expenses

	2022	2021
	£	£
Running expenses	3,986	3,168
Depreciation	3,882	2,066
Other transport costs	1,475	583
	9,343	5,817

7. Miscellaneous expenditure

	2022	2021
	£	£
Administration costs	658	445
Donations/grants made	86	20
Bank charges	409	349
Sundry expenses	414	408
	1,567	1,222

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2021: £nil).

Notes (continued)

9. Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Furniture & equipment £	Vehicles £	Band £	Total £
<i>Cost</i>						
At 1 January 2022	222,754	38,489	49,582	24,206	5,781	340,812
Additions	-	5,145	-	21,594	-	26,739
Disposals	-	(4,086)	-	(9,594)	-	(13,680)
At 31 December 2022	222,754	39,548	49,582	36,206	5,781	353,871
<i>Accumulated depreciation</i>						
At 1 January 2022	59,077	19,961	46,506	18,945	5,781	150,270
Charge for the year	4,452	3,281	631	3,882	-	12,246
Disposals	-	(4,086)	-	(9,594)	-	(13,680)
At 31 December 2022	63,529	19,156	47,137	13,233	5,781	148,836
<i>Net book value</i>						
At 31 December 2022	159,225	20,392	2,445	22,973	-	205,035
At 31 December 2021	163,677	18,528	3,076	5,261	-	190,542

The cost of land and buildings at 31 December 2022 includes the estimated cost of £50 for the purchase of land in 1930, the estimated cost of constructing the present main building of £10,000 in 1965 and costs of improvements since.

10. Debtors

	2022 £	2021 £ Restated*
Trade debtors	469	-
Gift Aid receivable	12,373	7,574
Prepayments	393	292
Accrued income	607	570
Other debtors	33	188
	13,875	8,624

* See note 18 for details of the restatement

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	292	509
Accruals	649	192
Deferred income (note 13)	85	1,111
Loans and borrowings (note 14)	8,600	69
Other creditors	1,116	1,792
	10,742	3,673

Notes *(continued)*

12. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Loans and borrowings (note 14)	-	17,200
	-	17,200
	-	17,200

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead in that year, and it was deferred to 2022. The 102nd Anniversary Camp took place in May 2022, and consequently £1,026 which had been held in deferred income was released to incoming resources during the year. The remaining balance relates to deposits paid for young people who did not attend the camp. This amount will either be refunded to the original payer or, at their request, be put toward the cost of other events attended in future.

	2022	2021
	£	£
Balance at 1 January	1,111	1,231
Amount released to incoming resources	(1,026)	(120)
Amount deferred in the year	-	-
	85	1,111
Balance at 31 December	85	1,111

14. Loans and borrowings

	2022	2021
	£	£
Building loan from The Scout Association	8,600	17,200
	8,600	17,200
	8,600	17,200

During 2015, the charity received a loan from The Scout Association to complete the rebuild of the main hall. The loan is repayable in equal instalments of £8,600 over ten years. Due to successful fundraising and early repayments previously made, the balance at 31 December 2022 represents the final principal repayment which is now due in December 2023. Interest is payable at 2.5% (2020: 2.1%) over the Bank of England base rate.

Notes (continued)

15. Funds

Analysis of movements in funds

	Balance at 1 Jan 2022	Income	Expenditure	Transfer	Funds 31 Dec 2022
	£	£	£	£	£
	Restated*				
Unrestricted funds					
Unrestricted general funds	88,340	70,179	(54,996)	204	103,727
<i>Designated funds</i>					
Building fund	131,673	124	(6,561)	-	125,236
Band fund	1,719	1	(305)	-	1,415
Capital fund	20,000	-	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	153,392	125	(6,866)	-	146,651
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	241,732	70,304	(61,862)	204	250,378
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Climbing Wall Fund	203	1	-	(204)	-
Other restricted funds	-	1,743	(622)	-	1,121
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	3,633	1,744	(622)	(204)	4,551
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	245,365	72,048	(62,484)	-	254,929
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

* See note 18 for details of the restatement

As explained in the description, nature and purposes of funds note on page 16, amounts held in the climbing wall fund were raised for the purposes of funding the climbing wall and climbing accessories. The total depreciation charge for these items during the year was £1,244, and this has been charged against general unrestricted funds during the year. As the depreciation charge exceeds the amounts remaining in the fund, at 31 December 2022 the full amount of the fund has been transferred to unrestricted general funds to offset the depreciation charge. As no further fundraising will be undertaken specifically for the climbing wall, this fund has now been closed.

Notes (continued)

15. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2021	Prior year restatement*	Balance at 1 Jan 2021	Income Expenditure		Transfer	Funds 31 Dec 2021
	£		£	£	£	£	£
	As previously reported		Restated	Restated			Restated
Unrestricted funds							
Unrestricted general funds	69,212	18,009	87,221	51,136	(30,330)	(19,687)	88,340
<i>Designated funds</i>							
Building fund	138,560	-	138,560	58	(6,945)	-	131,673
Band fund	1,496	-	1,496	275	(52)	-	1,719
Capital fund	-	-	-	-	-	20,000	20,000
	140,056	-	140,056	333	(6,997)	20,000	153,392
Total unrestricted funds	209,268	18,009	227,277	51,469	(37,327)	313	241,732
Restricted funds							
Capitation fund	-	-	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	3,430	-	-	-	3,430
Climbing Wall Fund	-	-	-	527	(11)	(313)	203
Other restricted funds	-	-	-	-	-	-	-
Total restricted funds	3,430	-	3,430	527	(11)	(313)	3,633
Total funds	212,698	18,009	230,707	51,996	(37,338)	-	245,365

* See note 18 for details of the restatement

Description, nature and purpose of funds

Unrestricted funds

General funds	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property.
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees for future capital purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation Fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.

Notes (continued)

15. Funds (continued)

Description, nature and purpose of funds (continued)

Climbing Wall Fund	This fund represents amounts raised during 2021 toward the cost of installing a new climbing wall at the Scout HQ and associated climbing equipment. The remaining balance of the fund was utilised in 2022 to offset the depreciation charge for the wall and equipment, and this fund will now be closed.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The balance of £1,121 at 31 December 2022 represents a grant received from Tesco Community Grants for property improvements, which is expected to be spent during 2023. In addition, this fund includes income and corresponding expense of £622 for a bucket collection undertaken during Nailsea Carnival in July 2022 expressly in aid of Bristol Mind (charity no. 1085171).

Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	79,799	125,236	-	205,035
Cash at bank and in hand	20,795	21,415	4,551	46,761
Other net current assets/(liabilities)	3,133	-	-	3,133
Creditors due in more than one year	-	-	-	-
Total funds at 31 December 2022	103,727	146,651	4,551	254,929

Analysis of net assets between funds – previous year

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
	Restated*		Restated*	Restated*
Tangible fixed assets	61,396	129,146	-	190,542
Cash at bank and in hand	39,124	24,315	3,633	67,072
Other net current assets/(liabilities)	5,020	(69)	-	4,951
Creditors due in more than one year	(17,200)	-	-	(17,200)
Total funds at 31 December 2021	88,340	153,392	3,633	245,365

* See note 18 for details of the restatement

16. Related party transactions

During the year, the Trustees paid aggregate donations and membership fees to the group of £1,303 (2021: £905). In addition, the group made purchases of badges and other printed material from Polar Products, a related party by virtue of the business being owned by a Trustee. Total purchases in the year amounted to £989 (2021: £226). The balance outstanding at the end of the year was £nil (2021: £nil).

17. Post balance sheet events

There were no significant post balance sheet events.

Notes (continued)

18. Prior year restatement

In the year ended 31 December 2021, the group recognised income of £15,026 related to a Gift Aid claim which was settled during the year by HMRC. This Gift Aid receivable related to donations received in the year ended 31 December 2020 and earlier years. As the group was entitled to claim Gift Aid on the donations as they were received, the corresponding Gift Aid income should have been recognised at the same time as the underlying donation, i.e. in those earlier years, rather than in the year ended 31 December 2021.

In addition, in 2021 there were further amounts of Gift Aid to which the group was entitled, relating to donations received in 2020 and 2021, which had not previously been recognised in the financial statements.

As a consequence of the above, the prior year comparatives have been restated as follows:

- Opening funds at 1 January 2021 has been increased by £18,009, being Gift Aid claims of £15,026 previously recognised as income in 2021, but which should have been recognised as income in earlier years, and a further £2,983 which was previously unrecognised but related to donations received in 2020. There is an equivalent increase in debtors at 1 January 2021.
- Gift Aid income recognised in the SOFA during the year ended 31 December 2021 has been reduced by £10,435 to £4,591, representing Gift Aid receivable only on donations received during that year.
- Debtors at 31 December 2021 has been increased by £7,574, being £2,983 of Gift Aid receivable relating to donations received in 2020, plus £4,591 receivable relating to donations received in 2021 (see above).

The effect of this restatement on the statement of financial activities and the balance sheet is shown in the tables below.

Reconciliation of net movement in funds for the year ended 31 December 2021

	Unrestricted Funds 2021 £ As previously reported	Effect of restatement	Unrestricted Funds 2021 £ Restated	Restricted Funds 2021 £ As previously reported	Total Funds 2021 £ Restated
Income:					
Gift Aid reclaimed	15,026	(10,435)	4,591	-	4,591
Other income	46,878	-	46,878	527	47,405
Total income for the year	61,904	(10,435)	51,469	527	51,996
Expenditure:					
Total expenditure for the year	37,327	-	37,327	11	37,338
Net income/(expenditure)	24,577	(10,435)	14,142	516	14,658
Transfers	313	-	313	(313)	-
Net movement in funds	24,890	(10,435)	14,455	203	14,658
Reconciliation of funds					
Total funds brought forward	209,268	18,009	227,277	3,430	230,707
Total funds carried forward	234,158	7,574	241,732	3,633	245,365

Notes *(continued)*

Reconciliation of balance sheet as at 31 December 2021

	31 Dec 2021	Effect of	31 Dec 2021
	£	restatement	£
	As previously reported	£	Restated
Fixed assets			
Tangible fixed assets	190,542	-	190,542
Current assets			
Debtors	1,050	7,574	8,624
Cash at bank and in hand	67,072	-	67,072
Liabilities			
Creditors: amounts falling due within one year	(3,673)	-	(3,673)
Creditors: amounts falling due after more than one year	(17,200)	-	(17,200)
Net assets	237,791	7,574	245,365
Funds			
Unrestricted funds	234,158	7,574	241,732
Restricted funds	3,633	-	3,633
Total funds	237,791	7,574	245,365

Reconciliation of balance sheet as at 1 January 2021

	1 Jan 2021	Effect of	1 Jan 2021
	£	restatement	£
	As previously reported	£	Restated
Fixed assets			
Tangible fixed assets	186,824	-	186,824
Current assets			
Debtors	143	18,009	18,152
Cash at bank and in hand	61,868	-	61,868
Liabilities			
Creditors: amounts falling due within one year	(10,337)	-	(10,337)
Creditors: amounts falling due after more than one year	(25,800)	-	(25,800)
Net assets	212,698	18,009	230,707
Funds			
Unrestricted funds	209,268	18,009	227,277
Restricted funds	3,430	-	3,430
Total funds	212,698	18,009	230,707

1st Nailsea Scouts

England & Wales - Charity number 305628

Accounts

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2021

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs B Wyatt Mrs N Jelliss Mr H Merryweather Miss A Bolton Mrs E Bolton</p> <p>Mr I Bourne (<i>resigned 11 May 2021</i>) Mr A Woodman Mr A Winstone</p> <p>Mrs H Walsh Mrs E Merryweather</p>	<p>Group Scout Leader Group Scout Leader Scout Leader Scout Leader Cub Scout Leader</p> <p>Chair Treasurer Assistant Treasurer (<i>to 11 May 2021</i>) Chair (<i>from 11 May 2021</i>) Secretary Executive Member</p>
Honorary appointments	<p>Mr R Howes Mr J Hobbs Mr B Billinger Mr S Harris Mr G Hoare Mr C Elliott Mrs L Hamey</p>	<p>President (<i>passed away 23 January 2022</i>) Vice President Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>The Group's principal bankers are:</p> <p>Lloyds Bank Crown Glass Place Nailsea BS48 1RD</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham 28 Crewkerne Close Nailsea BS48 2SN</p>	
Website	http://www.1stnailseascouts.org.uk	

Report of the Trustees for the year ended 31 December 2021

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

1st Nailsea Scout Group has continued to meet this year, with a variety of online and face-to-face meetings depending on the ever-changing rules in the UK. Having missed the opportunity to celebrate our 100th birthday in 2020, we were again unable to celebrate our 101st birthday, though things are looking hopeful for our 102-year camp in 2022.

As in the previous year, district scouting events were unable to go ahead as large events were prevented. Ten Tors challenges (35, 45 or 55 routes) were cancelled, however local events were run which enabled those taking part to experience something close to the real thing. The annual district Dragonslayer event was also cancelled, however 1st Nailsea ran a local Zoom event to get the group together, complete with St George as a special guest!

1st Nailsea Scouts however has worked very hard both at section and group level to keep Scouting going as things

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Achievements and performance *(continued)*

have opened up and then closed again through the year.

We were lucky enough to be not in a period of lockdown in November 2021 and hence were able to attend the local Remembrance parade to pay our respects in person with a large group of young people.

Due to the cancellation of Nailsea Carnival our fundraising was impacted (see *Financial Review* below), but we continued to run the clothing collection via Bags2School which was very successful last year. We were also able to run the Christmas Post scheme again this year along with other local Scout groups which helped with fundraising and brought parents together in signing up for post delivery rounds.

Other fundraising events this year have had the goal of raising funds for our new climbing wall which has been a long-held ambition for the group. This was installed in the Autumn and fundraising continued at the end of the year to buy the associated harnesses and helmets for all ages. The official unveiling of the wall – named the *Colin and Rita Warry Climbing Wall* – took place in January 2022.

Lastly, several of our Scouts and Explorers attended a selection day for the next World Scout Jamboree to be held in South Korea in 2023, and one of our Explorers was lucky to be awarded a space to attend.

Beavers

The two Beaver colonies continued to run at almost full capacity all year, with a gradual return to some form of face-to-face Scouting as the year went on.

'Bubbles' allowed the first half of the year to continue face-to-face, and badge work was able to continue with as much meeting outside as weather allowed. Den building, litter picking, circus skills, wildlife walk, pond dipping and their cycling badge kept the beavers busy.

A fantastic visit to the Red Point Climbing Centre in Bristol wetted the Beavers' appetite for climbing, ready for next year and the installation of our own climbing wall at 1st Nailsea Scout HQ.

First aid, a potato themed evening, the new 'Money' badge, chocolate and 'Around the World' were some of the meeting themes all counting towards a mountain of badges.

We were lucky to be able to run our autumn 'spooky' sleepover in the HQ with a limited group of Beavers (many of whom had not stayed away from home before). It almost started to feel like normality was returning! The year rounded off with a festive visit to the outdoor Santa Trail at Woodhouse Park Scout Activity Centre

All those who moved up to Cubs during the year achieved their *Chief Scout's Bronze Award*, with some creative activities to fill in gaps from the last year of lockdown!

Cubs

Our three Cub packs have combined Zoom and face-to-face meetings in bubbles throughout the year.

The first part of the year saw online first aid, more cooking experiments and online Bingo. Once we were allowed to meet in person, all three Packs tried to be outside as much as possible, with some alternating weeks due to the sizes of the packs and restrictions on numbers.

Jack Warry Pack went far and wide this year, with a visit to the local Bird of Prey Centre, climbing at Sandford Quarry, and a hike to Jubilee Stone to list but a few adventures. Concorde and Compass Packs practised setting up tents, circus skills and orienteering at the local park (which allowed large groups to take part together). Gardening skills were developed along of course with backwoods cooking.

Jack Warry held a space-themed camp at Glenny Wood, with rocket building and an evening space themed fancy dress competition, as well as tunnelling, grass sledging and fun on the confidence course. They also rounded off the year with another weekend camp in December which helped make up for the last year of no camping!

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Achievements and performance *(continued)*

Meanwhile Concord and Compass Packs had lovely weather for their astronomy-themed summer camp at Chelwood, including a visit to Avon Valley Country Park, a hike and lots of wide games.

Chief Scout's Silver Award and *Gordano Challenge* badges were also completed for those that moved up to Scouts.

Scouts

The year started with online meetings with some of the highlights being the Scouts cooking mini-pancakes on an empty tin can, a Magic show, Crystal Maze challenge and first aid online. Once allowed to meet face-to-face again, the Scouts enjoyed mainly outdoor activities to avoid the challenge of the leaders being heard in the hall with their face masks on!

Both Scout Troops carried out a litter pick locally, helping to clean up our environment and collecting 25 sacks of litter. Frisbee golf, raft building, circus skills and lots of outdoor cooking practice followed. Both Troops chose to run their summer camps close to home at Glenny Wood due the logistics of testing before departure and risks of positive cases throughout the camp leading to the need for potential early collection of children.

Tomahawk Troop spent the time making a useful camp gadget, learning how to safely use a knife, saw and axe, and of course practicing pitching and striking a tent. They also spent a day away from camp on a hike to Crook's Peak, followed by an afternoon of Stand-up Paddleboarding at Cheddar Reservoir.

Raptor Troop had an equally packed camp with climbing, caving, fencing, grass sledging and wide games to name but a few of the activities. A trip out for crazy golf and ice creams was also a highlight.

Some of our senior Scouts completed their *Chief Scout's Gold Award* with a two-day hike, sleeping overnight at Glenny Wood.

Band

Unfortunately, the Band has not been able to meet due to the Covid restrictions. However we are working with local music groups to look at restarting the band in 2022.

Adventurous Activities Club

This section has had to focus mostly on planning/equipment and training this year due to the Covid restrictions. However, towards the end of the year we were able to run a couple of archery sessions and a kayaking session. It is hoped that 2022 will allow the full programme to resume.

Financial Review

The Covid-19 pandemic continues to have a financial impact on the group. Total income for the year increased to £62,431 (2020: £35,325), which included the receipt of government grants totalling £16,631 (2020: £12,334), along with a historical Gift Aid claim (covering a period of four years) of £15,026 (2020: £nil). Excluding these large one-off items, the charity's underlying income increased by £7,783, due mainly to an increase in camps and activities income to £6,400 (2020: £3,415) and the group's fundraising efforts, with fundraising income increasing to £5,190 (2020: £178).

Reflecting the gradual return to Scouting activities, the group's total expenditure for the year increased from £34,279 in 2020 to £37,338 in 2021. Of this, £15,618 (2020: £15,718) represents the group's fixed overheads (headquarters expenses) which have remained broadly consistent with last year. In respect of transport costs, one of the group's two minibuses reached the end of its useful life, resulting in a lower depreciation charge and therefore a £515 reduction in minibus/transport expenses, from £6,332 in 2020 to £5,817 in 2021. Of course, with more activity being possible for the sections this year, our spending on training, equipment and activities increased from £10,834 to £14,333, consistent with the increase in camps and activities income mentioned above.

The group's overall net income for the year was £25,093 (2020: £1,046), with the increase from last year largely being a consequence of the government grants received and the historic Gift Aid claim mentioned above. As a consequence, the group continues to have a strong balance sheet, with net assets of £237,791 (2020: £212,698) and net current assets of £64,449 (2020: £51,674), including cash of £67,072 (2020: £61,868). The additional income in the year has allowed

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Financial Review *(continued)*

the group to invest in a new climbing wall for the Scout HQ, whilst also making a large repayment of the loan from the Scout Association, the balance of which reduced to £17,200 from £34,400 in 2020.

Fundraising

Once again this year, the group's main fundraising activity – Nailsea Carnival – was unable to go ahead due to the pandemic. Despite this, the group undertook a number of other fundraising activities with the result that net fundraising income for the year was £4,853 (2020: net expenditure of £30). With the majority of day-to-day charitable activities being funded by membership fees, the main objective of fundraising by the group is a) to fund repayments of the Scout Association loan (see note 14), and b) to fund other major capital expense as and when required. The objectives were met in the current year through the fundraising activities, with the balance being funding by the government grants received and the historical Gift Aid claim mentioned above. Without these sources of income in 2022, it is the Trustees' hope that Nailsea Carnival will once again be able to go ahead, allowing a return to historical levels of fundraising income for the group.

Reserves policy

The group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short.

The Trustees consider that the Group should hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £18,000, plus sufficient funds to repay the loan from the Scout Association were this required (£17,200). As a minimum, the Trustees would therefore expect the Group to hold a minimum balance of cash in unrestricted general reserves of £35,200.

As explained in the group's accounts for the year ended 31 December 2020, the reserves policy was temporarily revised in the early part of 2020 to reflect the uncertainty of the Covid-19 pandemic, with a revised policy of holding cash equivalent to 6 months' (i.e. three terms') running costs, in addition to the amount required to repay the Scout Association loan. During 2021, the Trustees reverted to the standard policy as outlined above.

The group's total cash balance at the year-end was £67,072 (2020: £61,868), of which £39,124 (2020: £36,733) was in unrestricted general funds. During 2022, the Trustees will be undertaking a number of capital purchases, including a new minibus and the replacement of the boiler at The Activity and Training Centre, and therefore £20,000 has been transferred into a new capital fund for this purpose. After taking into account these expected capital costs, the Trustees are satisfied that the group's cash balance is in line with our policy.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash using only mainstream banks or building societies.

Structure, governance and management

Governing document

The group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of the Scout Association.

The group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

The group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Structure, governance and management *(continued)*

applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parents' representation and meets on average every 2 months during the course of the year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting. The immediate priority for the Trustees during 2022 is to continue returning the group to a degree of post-Covid normality. In the medium term, our objectives continue to be identifying new section leaders and other adult volunteers, particularly with a view to reinvigorating the currently dormant Beaver colony. Significant planned upcoming capital expenses include the purchase of new minibuses for the Group and improvements to The Activity and Training Centre.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Nailsea Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: 28 Crewkerne Close, Nailsea, N. Somerset

Date:

Statement of Financial Activities

For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	17,796	527	18,323	13,320	-	13,320
Gift Aid reclaimed		15,026	-	15,026	-	-	-
Fundraising income	3	5,190	-	5,190	178	-	178
Sundry income		19	-	19	75	-	75
<i>Income from charitable activities</i>							
Membership fees		14,498	8,349	22,847	14,632	8,056	22,688
Less: Scouts Capitation Fee		-	(8,349)	(8,349)	-	(8,056)	(8,056)
Explorers Partnership agreement		-	-	-	-	-	-
Camps and activities		6,400	-	6,400	3,415	-	3,415
<i>Income from other trading activities</i>							
Premises and equipment hire		2,975	-	2,975	3,697	-	3,697
Interest receivable		-	-	-	8	-	8
Total income for the year		61,904	527	62,431	35,325	-	35,325
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	337	11	348	208	-	208
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	15,618	-	15,618	15,718	-	15,718
Training, equipment and activities expenses	5	14,333	-	14,333	9,552	1,282	10,834
Minibus/transport expenses	6	5,817	-	5,817	6,332	-	6,332
Miscellaneous expenditure	7	1,222	-	1,222	1,187	-	1,187
Total expenditure for the year		37,327	11	37,338	32,997	1,282	34,279
Net income/(expenditure)		24,577	516	25,093	2,328	(1,282)	1,046
Transfers		313	(313)	-	-	-	-
Net movement in funds		24,890	203	25,093	2,328	(1,282)	1,046
Reconciliation of funds							
Total funds brought forward		209,268	3,430	212,698	206,940	4,712	211,652
Total funds carried forward	15	234,158	3,633	237,791	209,268	3,430	212,698

Balance Sheet

As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	9	190,542	186,824
		<hr/> 190,542 <hr/>	<hr/> 186,824 <hr/>
Current assets			
Debtors	10	1,050	143
Cash at bank and in hand		67,072	61,868
		<hr/> 68,122 <hr/>	<hr/> 62,011 <hr/>
Liabilities			
Creditors: amounts falling due within one year	11	(3,673)	(10,337)
Net current assets		<hr/> 64,449 <hr/>	<hr/> 51,674 <hr/>
Total assets less current liabilities		254,991	238,498
Creditors: amounts falling due after more than one year	12	(17,200)	(25,800)
Net assets		<hr/> 237,791 <hr/>	<hr/> 212,698 <hr/>
Funds			
Unrestricted funds	15	234,158	209,268
Restricted funds	15	3,633	3,430
Total funds		<hr/> 237,791 <hr/>	<hr/> 212,698 <hr/>

Approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The charity had net income for the year of £25,093 (2020: £1,046), net current assets of £64,449 (2020: £51,674), and net assets of £237,791 (2020: £212,698), including unrestricted reserves of £234,158 (2020: £209,268) and cash at bank and in hand in unrestricted general funds (see note 15) of £39,124 (2020: £36,733). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact of the coronavirus disease (COVID-19) pandemic. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised in the Statement of Financial Activities using the accrual model.

Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it related.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable.

Tangible fixed assets and depreciation

Tangible assets are stated at cost, including irrecoverable VAT, and depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Notes (continued)

1. Accounting policies (continued)

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2021 £	2020 £
Donations	1,692	986
Grants	16,631	12,334
	<u>18,323</u>	<u>13,320</u>

During the year, the charity received Covid-related government grants totalling £16,631 (2020: £12,334).

3. Fundraising income and expenditure

	Income 2021 £	Expenditure 2021 £	Net income /(expenditure) 2021 £	Net income /(expenditure) 2020 £
Carnival	-	-	-	(21)
Anniversary dinner	-	-	-	30
Christmas Post	570	-	570	-
Miscellaneous	4,620	(337)	4,283	(39)
2021 Total	<u>5,190</u>	<u>(337)</u>	<u>4,853</u>	<u>(30)</u>
2020	<u>178</u>	<u>(208)</u>	<u>(30)</u>	

4. Headquarters expenses

	2021 £	2020 £
Building and maintenance	1,265	861
Utilities	1,733	1,982
Cleaning	1,550	1,541
Insurance	2,848	2,774
Boat store rental	972	818
Interest payable on building loan	542	1,186
Depreciation	6,708	6,556
	<u>15,618</u>	<u>15,718</u>

Notes *(continued)*

5. Training, equipment and activities expenses

	2021	2020
	£	£
Camps and activities	10,069	6,092
Badges and handbook purchases	1,797	1,683
Training	410	1,437
Equipment repairs and maintenance	1,505	1,082
Depreciation	552	540
	14,333	10,834
	14,333	10,834

6. Minibus/transport expenses

	2021	2020
	£	£
Running expenses	3,168	3,180
Depreciation	2,066	3,152
Other transport costs	583	-
	5,817	6,332
	5,817	6,332

7. Miscellaneous expenditure

	2021	2020
	£	£
Administration costs	445	256
Donations/grants made	20	135
Bank charges	349	337
Sundry expenses	408	459
	1,222	1,187
	1,222	1,187

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2020: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings	Fixtures & fittings	Furniture & equipment	Vehicles	Band	Total
	£	£	£	£	£	£
<i>Cost</i>						
At 1 January 2021	222,754	26,370	48,657	24,206	5,781	327,768
Additions	-	12,119	925	-	-	13,044
Disposals	-	-	-	-	-	-
At 31 December 2021	222,754	38,489	49,582	24,206	5,781	340,812
<i>Accumulated depreciation</i>						
At 1 January 2021	54,625	17,705	45,954	16,879	5,781	140,944
Charge for the year	4,452	2,256	552	2,066	-	9,326
Disposals	-	-	-	-	-	-
At 31 December 2021	59,077	19,961	46,506	18,945	5,781	150,270
<i>Net book value</i>						
At 31 December 2021	163,677	18,528	3,076	5,261	-	190,542
At 31 December 2020	168,129	8,665	2,703	7,327	-	186,824

The cost of land and buildings at 31 December 2021 includes the estimated cost of £50 for the purchase of the land in 1930, the estimated cost of constructing the present main building of £10,000 in 1965 and the cost of improvements since then.

10. Debtors

	2021	2020
	£	£
Gift Aid receivable	-	-
Prepayments	292	144
Accrued income	570	-
Other debtors	188	-
	1,050	144

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	509	257
Accruals	192	224
Deferred income (note 13)	1,111	1,231
Loans and borrowings (note 14)	69	8,600
Other creditors	1,792	25
	3,673	10,337

Notes *(continued)*

12. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans and borrowings (note 14)	17,200	25,800
	17,200	25,800
	17,200	25,800

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead, and it has again been deferred to 2022. Where other activities have taken place during the year, parents/carers have requested that their deposit be used toward these other activities, and therefore £120 has been released to income resources during the year. The remaining balance continues to be held as deferred income and will be released to incoming resources during 2022.

	2021	2020
	£	£
Balance at 1 January	1,231	-
Amount released to incoming resources	(120)	-
Amount deferred in the year	-	1,231
	1,111	1,231
Balance at 31 December	1,111	1,231

14. Loans and borrowings

	2021	2020
	£	£
Building loan from The Scout Association	17,200	34,400
	17,200	34,400
	17,200	34,400

During 2015, the charity received a loan from The Scout Association to complete the rebuild of the main hall. The loan is repayable in equal instalments of £8,600 over ten years. With the agreement of The Scout Association, the principal repayments due in December 2021 and December 2022 were paid in June 2021, along with interest accrued to that date. The next principal repayment is therefore due in December 2023. Interest is payable at 2.1% (2020: 2.75%) over the Bank of England base rate. Interest of £69 (2020: £nil) accrued at 31 December 2021 is included in current liabilities and was paid in January 2022.

Notes (continued)

15. Funds

Analysis of movements in funds

	Balance at 1 Jan 2021 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2021 £
Unrestricted funds					
Unrestricted general funds	69,212	61,571	(30,330)	(19,687)	80,766
<i>Designated funds</i>					
Building fund	138,560	58	(6,945)	-	131,673
Band fund	1,496	275	(52)	-	1,719
Capital fund	-	-	-	20,000	20,000
	<hr/> 140,056	<hr/> 333	<hr/> (6,997)	<hr/> 20,000	<hr/> 153,392
Total unrestricted funds	<hr/> 209,268	<hr/> 61,904	<hr/> (37,327)	<hr/> 313	<hr/> 234,158
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Climbing Wall Fund	-	527	(11)	(313)	203
Other restricted funds	-	-	-	-	-
	<hr/> 3,430	<hr/> 527	<hr/> (11)	<hr/> (313)	<hr/> 3,633
Total restricted funds	<hr/> 3,430	<hr/> 527	<hr/> (11)	<hr/> (313)	<hr/> 3,633
Total funds	<hr/> 212,698	<hr/> 62,431	<hr/> (37,338)	<hr/> -	<hr/> 237,791

Depreciation for the climbing wall and associated equipment has been charged against general unrestricted funds during the year. As explained in the description, nature and purposes of funds note on page 16, amounts held in the climbing wall fund were raised for the purposes of funding the climbing wall and climbing accessories. Consequently, an amount of £313, being equal to the depreciation charge for the climbing wall and associated equipment during the year, has been transferred from the climbing wall fund to unrestricted general funds to meet this cost.

In addition, £20,000 has been transferred into a new designated fund (the capital fund) as this represents amounts the Trustees expect to use to fund significant capital expenditure in the coming years, including the purchase of a new minibus (see note 16).

Notes (continued)

15. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2020	Income	Expenditure	Transfer	Funds 31 Dec 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	59,450	35,232	(25,470)	-	69,212
<i>Designated funds</i>					
Building fund	145,946	89	(7,475)	-	138,560
Band fund	1,544	4	(52)	-	1,496
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	147,490	93	(7,527)	-	140,056
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	206,940	35,325	(32,997)	-	209,268
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Other restricted funds	1,282	-	(1,282)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	4,712	-	(1,282)	-	3,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	211,652	35,325	(34,279)	-	212,698
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Description, nature and purpose of funds

Unrestricted funds

General fund	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees to fund future capital purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation Fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.

Notes (continued)

15. Funds (continued)

Description, nature and purpose of funds (continued)

Climbing Wall Fund	This fund represents amounts raised during 2021 toward the cost of installing a new climbing wall at the Scout HQ and associated climbing equipment.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The balance in 2020 of £1,282 represented a grant received from The Scout Association toward the cost of minibus driver training which was spent during that year.

Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	61,396	129,146	-	190,542
Cash at bank and in hand	39,124	24,315	3,633	67,072
Other net current assets/(liabilities)	(2,554)	(69)	-	(2,623)
Creditors due in more than one year	(17,200)	-	-	(17,200)
Total funds at 31 December 2021	80,766	153,392	3,633	237,791

Analysis of net assets between funds – previous year

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	68,474	118,350	-	186,824
Cash at bank and in hand	36,732	21,706	3,430	61,868
Other net current assets/(liabilities)	(10,194)	-	-	(10,194)
Creditors due in more than one year	(25,800)	-	-	(25,800)
Total funds at 31 December 2020	69,212	140,056	3,430	212,698

16. Related party transactions

During the year, the Trustees paid aggregate donations and membership fees to the group of £905 (2020: £1,319). In addition, the group made purchases of badges and other printed material from Polar Products, a related party by virtue of the business being owned by a Trustee. Total purchases in the year amounted to £226 (2020: £129). The balance outstanding at the end of the year was £nil (2020: £nil).

17. Post balance sheet events

In February 2022, the group sold one its two minibuses, recognising a profit on disposal of £1,604. At the same time, a new minibus was acquired for a total cost of £21,594. This will be included in fixed asset additions in the charity's accounts for the year ending 31 December 2022.

1st Nailsea Scouts

England & Wales - Charity number 305628

Accounts

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2020

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs B Wyatt Mrs N Jelliss Mr H Merryweather Miss A Bolton Mrs E Bolton</p> <p>Mr I Bourne (<i>resigned 11 May 2021</i>) Mr A Woodman Mr A Winstone</p> <p>Mrs H Walsh Mrs E Merryweather</p>	<p>Group Scout Leader Group Scout Leader Scout Leader Scout Leader Cub Scout Leader</p> <p>Chair Treasurer Assistant Treasurer (<i>to 11 May 2021</i>) Chair (<i>from 11 May 2021</i>) Secretary Executive Member</p>
Honorary appointments	<p>Mr R Howes Mr J Hobbs Mr B Billinger Mr S Harris Mr G Hoare Mr C Elliott Mrs L Hamey</p>	<p>President Vice President Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>The Group's principal bankers are:</p> <p>Lloyds Bank Crown Glass Place Nailsea BS48 1RD</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham 28 Crewkerne Close Nailsea BS48 2SN</p>	
Website	http://www.1stnailseascouts.org.uk	

Report of the Trustees for the year ended 31 December 2020

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2020.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

1st Nailsea Scout Group turned 100 this year. However, like all Scouting activities in the past year, the planned celebrations unfortunately had to be cancelled, including our anniversary camp and dinner. We hope that we can celebrate being 101 in 2021 instead!

The impact of district scouting events was significant, as large events were prevented. Ten Tors challenges (35, 45 or 55 routes) were cancelled, although some training events were held at the start of the year. The annual Dragonslayer event was also cancelled and Nailsea Carnival was unable to go ahead.

1st Nailsea Scouts however has worked very hard both at section and group level to keep Scouting going, notwithstanding the impact of the pandemic. We have found new ways to come together:

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Achievements and performance *(continued)*

- We were able to hold a group online event in place of the normal District Dragonslayer event with renewal of promises and group activities.
- Although we were not able to attend the Remembrance parades locally in person, we held an online event and then joined others in our streets in uniform to pay our respects.
- All sections joined in with the VE Day celebrations, decorating their windows and having street parties and picnics in gardens.

Due to the cancellation of Nailsea Carnival our fundraising was significantly impacted (see *Financial Review* below), but we have tried new ideas in its place such as a clothing collection via Bags2School which was very successful (not only for us but also provided an outlet for local people who had been having clear outs during lockdown!)

Several sections also supported the local community groups with Christmas cards for local residential homes and collections for the Nailsea foodbanks.

All sections worked through the year to provide both online and face-to-face (where possible) Scouting opportunities for all our young people.

Beavers

The two colonies continue to work together to provide a range of ways of meeting through the phases of lockdown. Our Zoom skills have grown and we the section leaders have spent their daily walks delivering craft parcels and badges.

'Bubbles' became a way of life over the autumn when we *were* allowed to meet in small groups, and the Beavers enjoyed a return to some normality with games and challenge badge work. Despite the constraints most of the Beavers who moved up through the year gained their *Chief Scout's Bronze Award*.

Although we were unable to have any sleepovers this year we ran a "Camp at Home" event as part of a national event. Beavers and leaders had fun camping and cooking in their gardens and earning a unique 2020 badge.

Parents became more involved in Scouting and supported children in a large amount of badge work over the year with over 150 badges being covered via our 'at home' programmes.

Cubs

Our three Cub packs have combined Zoom and face-to-face meetings in bubbles throughout the year.

A large number of badges have been earned and many new activities and games learnt. Cakes in Mugs is a firm favourite as is the online duck race game.

Jack Worry Pack have been following an environmental theme and linked activities around the planet, recycling and nature. Cooking at home was a regular activity and skills such as safety / IT and Morse Code have been part of the programmes.

Concorde and Compass Cubs enjoyed an online pantomime in January and came together to build dens in their homes/gardens as part of the national Camp at Home event.

New cubs were invested via Zoom and regular badges deliveries popped through letter boxes throughout the year. All Cubs were supported by parents and leaders to continue to learn new skills and have fun, and most of all stay in touch with their friends. *Chief Scout's Silver Award* and *Gordano Challenge* badges were also completed for those that moved up to Scouts.

Scouts

Tomahawk Troop and Raptor Troop have done an amazing job during lockdown, especially with the challenges of keeping older children engaged online when most of their school day was also digital.

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Achievements and performance *(continued)*

Both groups provided weekly online sessions where the Scouts could interact and learn new skills whilst catching up with friends. The leaders' digital skills grew to allow the use of breakout rooms to allow greater participation from the Scouts and a larger variety of activities. Both troops took part in an online escape room which proved very successful with both scouts and leaders.

Although the Scouts could not camp this year, camp skills and navigation skills were developed ready for next year. First Aid, cooking and leadership skills were worked on and hundreds of badges were achieved. Both troops held virtual camps with Scouts joining from their gardens and cooking outside.

The leaders also managed to modify the expedition requirements to allow those older Scouts to complete their final challenge badge to achieve their *Chief Scout's Gold Award*.

Band

Unfortunately, the Band has not been able to meet due to the Covid restrictions.

Adventurous Activities Club (including Kayaking)

This section has had to focus on planning/equipment and training this year due to the Covid restriction, being good preparation for restarting in 2021 when restrictions are lifted.

Financial Review

The Covid-19 pandemic has had a significant financial impact on the group. Total income for the year fell by 35% to £35,325 (2019: £53,976), which included the receipt of government grants totalling £12,334 (2019: £nil). Excluding this grant support, the charity's underlying income fell by 57%, through a combination of substantially reduced fundraising income (mainly due to the cancellation of Nailsea Carnival and the Christmas Post, our main fundraising activities each year), and reduced membership and camps and activities income.

Recognising the inability of the sections to meet in person during the initial stages of lockdown, the Trustees took the decision to reduce membership fees by half for the final two terms of the 2019/20 academic year, whilst still asking parents, if they are able, to contribute the balance as a voluntary contribution. A significant number of parents responded to this request, and we are grateful for the support of those individuals.

Reflecting the reduced income, the group's total expenditure for the year fell from £54,939 in 2019 to £34,279 in 2020. Of this, approximately £20,000 represents the group's fixed overheads, but with very little in the way of camps and other activities due the year, our spending in this area was much reduced (£10,834, compared to £30,250 in 2019). Whilst the cancellation of Carnival reduced our fundraising income, the group's fundraising costs also fell as a consequence, to just £208 (2019: £2,458).

Despite the challenges and uncertainty of Covid, the group's overall net income for the year was £1,046 (2019: £319). As a consequence, the group continues to have a strong balance sheet, with net assets of £212,698 (2019: £211,652) and net current assets of £51,647 (2019: £49,109), including cash of £61,868 (2019: £68,426). The loan balance with the Scout Association has reduced to £34,400 (2018: £43,129) following repayments in the year.

Fundraising

As explained above, the group's principal fundraising activities were cancelled due to the pandemic.

With the majority of day-to-day charitable activities being funded by membership fees, the main objective of fundraising by the group is a) to fund repayments of the Scout Association loan (see note 13) and b) to fund other major capital expense as and when required. In early 2020, the uncertainty around how the pandemic would impact the group's finances led to a Trustee decision to reduce discretionary expenditure as far as possible, including a pause on plans for any significant capital expenditure. Therefore, the only significant consequence of the limited fundraising has been on the amounts raised to pay the Scout Association. As discussed above, however, the receipt of a government grant in the year in effect offset the reduced fundraising income such that the loan repayment was able to be made.

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Financial Review *(continued)*

Reserves policy

The group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short.

In previous years, the policy was that the group hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £18,000, plus sufficient funds to repay the loan from the Scout Association were this required (circa £34,000). However, as a consequence of the substantial uncertainty caused by the pandemic, in mid-2020, the Trustees adopted a revised policy, that the group should hold sufficient cash to both repay the Scout Association loan, and fund the group's running costs for 6 months (i.e. three terms). In light of this, the group's revised policy is now to hold a cash of approximately £62,000.

The group's cash balance at the year-end was £61,868 (2019: £58,426), in line with the revised target. Once the pandemic has subsided, the Trustees' intention is to revise the reserves policy back to the lower amount, and to reduce the group's cash balance through a programme of capital expenditure to renew and improve our equipment.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash using only mainstream banks or building societies.

Structure, governance and management

Governing document

The group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of the Scout Association.

The group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

The group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parents' representation and meets on average every 2 months during the course of the year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Structure, governance and management *(continued)*

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting. The immediate priority for the Trustees during 2021 is to try and return the group to a degree of post-Covid normality. In the medium term, our objectives continue to be identifying new section leaders and other adult volunteers, particularly with a view to reinvigorating the currently dormant Beaver colony. Significant planned upcoming capital expenses for which fundraising will be required include the purchase of new minibuses for the Group and improvements to The Activity and Training Centre.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Nailsea Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: 28 Crewkerne Close, Nailsea, N. Somerset

Date:

Statement of Financial Activities

For the year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	13,320	-	13,320	1,811	1,282	3,093
Gift Aid reclaimed		-	-	-	-	-	-
Fundraising income	3	178	-	178	10,174	-	10,174
Sundry income		75	-	75	10	-	10
<i>Income from charitable activities</i>							
Membership fees		14,632	8,056	22,688	19,350	8,268	27,618
Less: Scouts Capitation Fee		-	(8,056)	(8,056)	-	(8,268)	(8,268)
Explorers Partnership agreement		-	-	-	1,100	-	1,100
Camps and activities		3,415	-	3,415	19,798	-	19,798
<i>Income from other trading activities</i>							
Premises and equipment hire		3,697	-	3,697	1,705	-	1,705
Interest receivable		8	-	8	28	-	28
Total income for the year		35,325	-	35,325	53,976	1,282	55,258
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	208	-	208	2,458	-	2,458
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	15,718	-	15,718	15,481	-	15,481
Training, equipment and activities expenses	5	9,552	1,282	10,834	30,250	-	30,250
Minibus/transport expenses	6	6,332	-	6,332	5,085	-	5,085
Miscellaneous expenditure	7	1,187	-	1,187	1,665	-	1,665
Total expenditure for the year		32,997	1,282	34,279	54,939	-	54,939
Net income/(expenditure)		2,328	(1,282)	1,046	(963)	1,282	319
Transfers		-	-	-	95	(95)	-
Net movement in funds		2,328	(1,282)	1,046	(868)	1,187	319
Reconciliation of funds							
Total funds brought forward		206,940	4,712	211,652	207,808	3,525	211,333
Total funds carried forward	15	209,268	3,430	212,698	206,940	4,712	211,652

Balance Sheet

As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	9	186,824	197,072
		186,824	197,072
Current assets			
Debtors	10	143	-
Cash at bank and in hand		61,868	58,426
		62,011	58,426
Liabilities			
Creditors: amounts falling due within one year	11	(10,337)	(9,317)
Net current assets		51,674	49,109
Total assets less current liabilities		238,498	246,181
Creditors: amounts falling due after more than one year	12	(25,800)	(34,529)
Net assets		212,698	211,652
Funds			
Unrestricted funds	15	209,268	206,940
Restricted funds	15	3,430	4,712
Total funds		212,698	211,652

Approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The charity had net income for the year of £1,046 (2019: £319), net current assets of £51,674 (2019: £49,109), and net assets of £212,698 (2019: £211,652), including unrestricted reserves of £209,268 (2019: £206,940). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact of the coronavirus disease (COVID-19) pandemic. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised in the Statement of Financial Activities using the accrual model.

Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it related.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable.

Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Minibuses	8 years
Furniture & equipment	10 years
Band equipment	10 years

Notes (continued)

1. Accounting policies (continued)

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2020 £	2019 £
Donations	986	3,093
Grants	12,334	-
	13,320	3,093
	13,320	3,093

During the year, the charity received Covid-related government grants totalling £12,334 (2019: £nil).

3. Fundraising income and expenditure

	Income 2020 £	Expenditure 2020 £	Net income /(expenditure) 2020 £	Net income 2019 £
Carnival	-	(21)	(21)	6,316
Anniversary dinner	30	-	30	-
Christmas Post	-	-	-	1,400
Miscellaneous	148	(187)	(39)	-
	178	(208)	(30)	8,023
	178	(208)	(30)	8,023
2019	10,174	(2,458)	7,716	

4. Headquarters expenses

	2020 £	2019 £
Building and maintenance	861	911
Utilities	1,982	2,880
Cleaning	1,541	1,466
Insurance	2,774	1,845
Canoe store rental	818	865
Interest payable on building loan	1,186	971
Depreciation	6,556	6,543
	15,718	15,481
	15,718	15,481

Notes *(continued)*

5. Training, equipment and activities expenses

	2020	2019
	£	£
Camps and activities	6,092	27,235
Badges and handbook purchases	1,683	2,112
Training	1,437	205
Equipment repairs and maintenance	1,082	148
Depreciation	540	550
	10,834	30,250
	10,834	30,250

6. Minibus/transport expenses

	2020	2019
	£	£
Running expenses	3,180	2,059
Depreciation	3,152	3,026
	6,332	5,085
	6,332	5,085

7. Miscellaneous expenditure

	2020	2019
	£	£
Administration costs	256	170
Donations/grants made	135	379
Bank charges	337	410
Sundry expenses	459	706
	1,187	1,665
	1,187	1,665

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2019: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings	Minibus	Furniture & equipment	Band	Total
	£	£	£	£	£
<i>Cost</i>					
At 1 January 2020	249,124	24,206	48,657	5,781	327,768
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	249,124	24,206	48,657	5,781	327,768
<i>Accumulated depreciation</i>					
At 1 January 2020	65,774	13,727	45,414	5,781	130,696
Charge for the year	6,556	3,152	540	-	10,248
Disposals	-	-	-	-	-
	72,330	16,879	45,954	5,781	140,944
<i>Net book value</i>					
At 31 December 2020	176,794	7,327	2,703	-	186,824
At 31 December 2019	183,350	10,479	3,243	-	197,072

The cost of land and buildings at 31 December 2020 includes the estimated cost of £50 for the purchase of the land in 1930, the estimated cost of constructing the present main building of £10,000 in 1965 and the cost of improvements since then.

10. Debtors

	2020	2019
	£	£
Gift Aid receivable	-	-
Prepayments	144	-
Other debtors	-	-
	144	-

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	257	-
Accruals	224	717
Deferred income (note 13)	1,231	-
Loans and borrowings (note 14)	8,600	8,600
Other creditors	25	-
	10,337	9,317

Notes *(continued)*

12. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Loans and borrowings (note 14)	25,800	34,529
	25,800	34,529
	25,800	34,529

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, has been deferred to 2021. The deposits collected have been held as deferred income and will be released to the Statement of Financial Activities during 2021.

	2020	2019
	£	£
Balance at 1 January	-	-
Amount released to incoming resources	-	-
Amount deferred in the year	1,231	-
	1,231	-
Balance at 31 December	1,231	-

14. Loans and borrowings

	2020	2019
	£	£
Building loan from The Scout Association	34,400	43,129
	34,400	43,129
	34,400	43,129

During 2015, the charity received a loan from The Scout Association to complete the rebuild of the main hall. The loan is repayable in equal instalments of £8,600 over ten years. Interest is payable at 2.75% (2019: 2.75%) over the Bank of England base rate.

Notes *(continued)*

15. Funds

Analysis of movements in funds

	Balance at 1 Jan 2020	Income	Expenditure	Transfer	Funds 31 Dec 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	59,450	35,232	(25,470)	-	69,212
<i>Designated funds</i>					
Building fund	145,946	89	(7,475)	-	138,560
Band fund	1,544	4	(52)	-	1,496
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	147,490	93	(7,527)	-	140,056
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	206,940	35,325	(32,997)	-	209,268
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Other restricted funds	1,282	-	(1,282)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	4,712	-	(1,282)	-	3,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	211,652	35,325	(34,279)	-	212,698
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Notes (continued)

15. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2019	Income	Expenditure	Transfer	Funds 31 Dec 2019
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	59,612	44,710	(44,967)	95	59,450
<i>Designated funds</i>					
Building fund	146,652	9,266	(9,972)	-	145,946
Band fund	1,544	-	-	-	1,544
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	148,196	9,266	(9,972)	-	147,490
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	207,808	53,976	(54,939)	95	206,940
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,525	-	-	(95)	3,430
Other restricted funds	-	1,282	-	-	1,282
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	3,525	1,282	-	(95)	4,712
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	211,333	55,258	(54,939)	-	211,652
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Description, nature and purpose of funds

Unrestricted funds

General fund	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property.
Band fund	Funds related to the Group's Band.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The balance in 2019 of £1,282 represented a grant received from The Scout Association toward the cost of minibus driver training.

Notes (continued)

15. Funds (continued)

Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	68,474	118,350	-	186,824
Cash at bank and in hand	36,733	21,705	3,430	61,868
Other net current assets/(liabilities)	(10,194)	-	-	(10,194)
Creditors due in more than one year	(25,800)	-	-	(25,800)
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December 2020	69,213	140,055	3,430	212,698
	<hr/>	<hr/>	<hr/>	<hr/>

Analysis of net assets between funds – previous year

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	81,054	116,018	-	197,072
Cash at bank and in hand	22,242	31,472	4,712	58,426
Other net current assets/(liabilities)	(9,317)	-	-	(9,317)
Creditors due in more than one year	(34,529)	-	-	(34,529)
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December 2019	59,450	147,490	4,712	211,652
	<hr/>	<hr/>	<hr/>	<hr/>

16. Post balance sheet events

In June 2021, the charity made an early repayment of the loan due to the Scout Association (see note 14). The amount repaid was £17,200, leaving an outstanding principal balance of £17,200. It has been agreed with the Scout Association that the next principal repayment of £8,600 will be made in December 2023, with payment of the final balance being made in December 2024. Interest continues to accrue on the loan at a rate of 2.75%.