

1st Midsomer Norton Scout Group



1st MIDSOMER NORTON SCOUTS

ANNUAL REPORT and ACCOUNTS 2024-2025

Registered Charity Number 305629



1st Midsomer Norton Scout Group

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Calgary Report

We have 12 beavers and 3 leaders and 1 young leader. It's been busy year with lots of various activities.

There has been lots of creativity with the beavers making pizza's, they made woggles with help from parents and they made bird feeders using recycled materials. We had bring a friend night which was great fun, but one of the best evening that we have had was "Park in the Dark" when we went to Staddlestone park in November. The beavers had Hi Vis vest and torches and they had so much fun playing hide 'n' seek, playing on the equipment. They did try and find out what animals came out at night, but they made so much noise that we couldn't find any! The beavers had so much fun that they wanted to do it again. Parents said that the children loved this activity as its not something that they normally do.

We also joined Ottawa to see Santa on a steam train, the children were so excited. We also did District Cub and Beaver Camp at Chelwood.

The beavers have earned 63 badges and 3 bronze award this year – a huge well done to them.



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Ottawa Report

We've packed a lot into this year. Here are just some of the highlights.

During the Autumn term we made the most of the lighter evenings to take the group out for a bike ride and grass sledging. We also took a trip to Chew Valley lake for the Beavers to take lots of shots for their photography badge.

We started October with a sleepover in the hall. It's a perfect way of introducing our youngest members to sleeping away from home. With our hi-vis jackets on we headed out towards the greenway. Once we got on to the path, we had our torches at the ready. We hiked all the way to the 5 arches. When we got back we had some cake, hot chocolate and camp fire songs. Next morning we all had breakfast together, a few games before the Beavers headed home.

We also turned the hall into the Midsomer Norton Airport. Each Beaver had a personalised debit card and passport. They moved from the Airport Lounge, where they received their holiday spending money, before moving through to check in to have their bags weighed. Then it was bureau de change and duty free, before entering the departure lounge to wait for their plane. Through security they entered the back room for a trip round the whole world . . . well the Pyramids, Sydney Opera House, the plains of Africa and the Great Wall of China to name just a few.

We finished the term with the My World Challenge, Space Night and our Christmas party and a special trip on the Santa Train with the Cubs, where we all sang Christmas songs and met Father Christmas.



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The Spring term started with the Safety, Money and Builder Activity badges. The term's highlight for the Beavers and leaders alike was our Mother's Day evening. It was wonderful to be joined by so many mum's, grandmas & aunties, and for the Beavers to say a BIG thank you. The Beavers did so well, walking their relations to their seats in the hall, taking their drink orders before giving them their specially decorated heart biscuits, Mother's Day card and a special bunch of flowers.

A fantastic summer gave us the chance to get the group out and about. We took them to Hayden for den building, fire lighting and the essential marshmallow toasting. Other activities included water games where the Beavers and leaders got equally soaked! A trip over to Ammerdown Woods, gave the Beavers the chance to build bug hotels (some fantastic imagination on each of the hotels), test their knowledge with a wildlife quiz and solve the clues to find a large bag of sweets.

The feature of the summer term was the District Beavers & Cubs Jamboree at Chelwood. Friday night we welcomed the Beavers and Cubs to the Campsite. We showed them to their tents, got them to get their beds ready and it was time to have some fun! We played a game involving dried pies and pasta, the aim of the game was to increase the number of dried pasta pieces which was the currency to trade for a camp bracelet. Saturday morning everyone was up at 7am and breakfast was at 8pm. Then it was time for our daytime activities which was archery, souvenir wall hanging, agility, fairground games like throwing a frisbee into a net, tin can alley, and hoopla to name just a few of the activities. Sunday morning we woke the Beavers up as some of them were still fast asleep.

Then we got ready for the colour run. Everyone had a white t-shirt on and we started off the event in groups of 10. There is a huge wooden obstacle course in the field so everyone did that first, then we went into the woods where leaders squirted water at the children and threw paint powder at their t-shirts. Then the heavens opened and we had rain. It dried up just in time for our closing ceremony. A huge THANK YOU to all the parents and leaders who helped to make it a special weekend for all the children.

We finished the year at our family picnic & games evening next to Somer Centre. Seven of our Beavers were moving up to Cubs, each achieved the Chief Scouts Bronze Award. We even managed to persuade the parents to get involved with several games, some more reluctantly than others!

On a personal note, as I end my time as a Beaver Leader, I want to say thank you to a few people. Firstly to Mark & Scott, two parents who turned up to the group regularly throughout the year providing us with their support. We couldn't have run many of the activities without them. To Leo, our young and then adult leader, for bringing so much fun and energy to the group. He was initially there whilst he completed his Duke of Edinburgh Gold, but stayed beyond that to support the us. He will be missed by the leaders and children alike, and sleeping lions will never be played in the same way again. We wish him all the best at University.



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Finally, I want to thank Caryl. We have run the Ottawa Beavers together for nine years, in which time we've given out thousands of badges and hopefully made special memories for countless children. As I see the first group of Beavers I led head off to University and into the workplace, it is time for me to say goodbye, but I will miss Caryl's friendship, support and spending most Friday evenings together! I wish her and the new leaders every success.

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B Pack Report



Over the last 12 months at b pack cubs, we have done many exciting things. The cubs have completed badges including space and emergency aid. We were also able to award 5 silver awards this year which is the highest achievement cubs can achieve and takes a lot of dedication and hard work. We have had lots of amazing cub nights and plenty of fun activities. This summer term we joined the beavers for a district camp for the weekend which was enjoyed by the cubs and beavers who attended. The cubs took part in many activities over the weekend and for some it was the first time they had camped in a tent. We spent more time outdoors over the spring/ summer term where the cubs got to kayak at Saltford. The cubs have learnt many new skills that will be useful in all aspects of their lives. We are really proud of their achievements this year.

After establishing sixes a few years ago, the sixers and seconders have really excelled themselves and been able to Develop some great leadership skills. We have also been able to allow the current sixes to help develop some of the younger cubs for when the roles become available. Some of the current sixers will be moving up to scouts after the summer and we wish them well in their scouting journey. This makes way for a new cohort of sixers to begin their exciting journey.

A great year would not be possible without the leadership team who show up every week with fun and insightful activities for the young people in the pack. The cubs have done amazing things this year and I am very proud of the obstacles they have overcome and their drive to learn new skills and achieve badges and awards. Also, I want to thank the parents of our young people who encourage them to attend as well as help out when asked of them. I cannot wait to see what the next 12 month brings.

Emily Johns-Turner
B Pack Cub Scout Leader



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C Pack Report



This year has been another fun and exciting year with many exciting activities taking place.

During the year we visited Indigo Archery for archery practice with two members of our pack performing very well in the Jack Robbins trophy. We also visited Silva Street nature reserve, had a sports day at Norton Town Park and tried our hands at tent pitching.

A large number of the pack also attend this year's district camp in very warm conditions. It was a great weekend full of activities and chaos, and everyone had great fun (though there wasn't a lot of sleep for some!!).

The end of the summer term finished with Kayaking and climbing sessions, and we had our end of term water fight and cook out at Wellow with hotdogs and marshmallows for everyone.

I would like to thank all the cubs and parents for your continuing support with all our pack activities.

Finally, I would like to thank all my leaders for your commitment and enthusiasm towards our pack and for running such fun exciting activities - C Pack cubs would not be what it is without you all. I would also like to thank all the activity leaders who ran kayaking, climbing etc for us.

Here's to an exciting 2025/26.

Gavin Lear
C Pack cub leader



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A Troop

This year has been a vibrant and rewarding one for A Troop Scouts. Our programme focused on developing traditional Scouting skills, encouraging outdoor adventure, and fostering teamwork and resilience. The enthusiasm and commitment shown by our Scouts throughout the year has been outstanding, and we are proud of the progress they've made both individually and as a group.

Over the past twelve months, our Scouts have taken part in a wide range of activities designed to build confidence, practical ability, and a deeper appreciation for the outdoors. With regular sessions on navigation, outdoor cooking, fire lighting, and bushcraft. These hands-on experiences allowed Scouts to learn essential techniques while working together in a supportive and fun environment.

We held three camps this year, each offering unique opportunities for adventure and growth. Two weekend camps took place in our local woodland at Wellow, where Scouts practiced their bushcraft skills, cooked over open fires, and enjoyed the simplicity of traditional camping. The highlight of the year was our weeklong summer camp at Wimble ball Lake. This camp was packed with activities that challenged and inspired our Scouts. They took part in kayaking, climbing, hiking, and an archery competition. We also enjoyed cultural visits to Dunster Castle and a day of fun at Butlins, providing a well-rounded experience that balanced adventure with relaxation.

Alex Harrington - A troop leader



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B Troop



B Troop is back! A new troop to add to the group, B troop started in September 2024 with 12 eager new scouts, all aged between 10 and 11.

This year we have focussed on building strong scouting skills from the ground up, and with the fresh canvas of having all our young people straight from Cubs or new to scouting. We have learnt how to use Knives, Saws and Axes, how to tie a number of useful knots and lashings, light fires and use Tilley and Hurricane Lamps. We have cooked on Trangia Stoves, open fires, gas burners, penny stoves and Pizza ovens, and we have learned and enhanced our map reading, navigation and route planning skills, proven by a successful Night Hike to Wellow camp.

The Scouts have practised and learnt how to erect Patrol Tents, Dining Shelters and the larger canvasses. They have enjoyed Bell Ringing sessions at Chilcompton and made time for seasonal activities like Pumpkin carving and Fireworks. B troop has been able to undertake several adventurous activities this year, including Caving, Rock Climbing, Abseiling, Kayaking, Hiking, Archery and Air Rifle Shooting.

We have been on a small weekend camp to Wellow, where the scouts were taught how to set up and maintain the canvas, and were also able to have some of our Scouts attend the joint summer camp to Wimbleball Lake on Exmoor alongside A Troop, where we enjoyed Climbing, Kayaking, Treasure Hunts, Camp Fires, Hiking to Dunster Castle and a trip to Butlins. A great first year back for B Troop, we are all looking forward to the next one!

Mark Beeson, Adrian Miles – B Troop Leaders.



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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report together with financial statements for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:

Chairman: Adam Rowe

Group Secretary: Tamara Lloyd

Group Treasurer: Vacant (Records keeper: Rachael Rayner)

Group Lead Volunteers: Helen Lear

Judith McKay

Caryl Pugh

Technical and Hall: Jason Philips

Registered Charity Number: 305629

Bankers: TSB Midsomer Norton, 30-95-57

Independent Examiner: Nicholas Lake, National Westminster Bank, 250 Bishopsgate, London, EC2M 4AA

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

1st MIDSOMER NORTON CHAIR'S REPORT 2024-25

Every week we see around 150 people (young members, leaders and helpers) through our doors developing skills for life on their scouting journey. We have a great team of leaders who happily give their time to create fun, exciting and sometimes challenging programmes to help our young people in their personal development, empowering them to make a positive contribution to society.

The section reports give you a feel for the activities and great times that have been shared in the sections over the last year. As a parent, I remember that "wow!" moment when I saw my child taking part in a game of cat and mouse over the kayaks and feeling really proud of his sense of adventure and his trust in his fellow scouts.

Behind the scenes our volunteers have been busy maintaining our hall, checking we are compliant and arranging inspections, considering our finances and best use of funds, and looking at how we continue to deliver the best quality Scouting to our young people. I would like to take this opportunity to thank our leaders, helpers, committee members and parents for their time, effort, and commitment to scouting in Midsomer Norton.

We have also re-opened B-troop with a superbly experienced leadership team, meaning we now have a balanced group with 2 beaver colonies, 2 cub packs, 2 scout troops and a linked Explorer unit.

Sadly, we have said a few goodbyes this year to Rachel Rayner, who has been the group treasurer and supported the group for many years and Martin Rayner, a section leader with Midsomer Norton for 11 years. The dedication from both has been amazing and they will truly be missed. Deepfelt thanks goes out to both from all at the group.

And we welcome our new leaders – Adrain Miles, Mark Beeson, Colin Barlow, Chris Dando and Alex Arthur, whose leadership has allowed the new Scout troop started in September 2024 to grow this year and support the group's outreach wide into the community.

It really is the amazing people who give up their time to support young people experience adventure, build skills for life and grow, that makes Scouts what it is, and my thanks go to all volunteers.

Future Plans

Our plan is to build on the success of what we have been doing; look to grow what we offer to both our young people, volunteers, and the wider community. With that in mind, we have replaced the stolen trailer, bolstered our security provision at the hall, and look to replace aged camping equipment, and purchase a new minibus as funds permit. We have had a good "spring clean" at the hall removing outdated equipment and clutter and replaced our signage. We have also been successful in attracting groups to rent our hall to help fund scouting locally. If you know exercise instructors, craft leaders, therapy and wellbeing practitioners who are looking for a space to rent then please do get in touch.

Fundraising continues with Bingo nights, Christmas Post and Carnival. The clothing bank has now been removed, and we do not plan to replace due to limited benefit. We also commenced a Christmas tree disposal service and are pleased to be the chose recipient charity of the Royal British Legion in Midsomer Norton for April 25 - March 26, to which we are very grateful. We have also been supported by the local Masons who have kindly donated £1500 towards replacing our box trailer – an essential tool for the group.

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Fundraising is always on our minds so please do look out for news of our plans and consider how you might be able to help us or share your ideas with us. If you have any time to spare to support a section even on an occasional basis, help with fund raising, or simply offer your skills then we would love to hear from you. Feel free to speak to any of us. It is fun honestly!

Here's to the year ahead.

Financial review

Following a review, whilst there is currently a surplus of income over expenditure, the Trustees have agreed and implemented an increase to subscriptions from £12 (set in 2022) to £14 per month per child with effect from 1/5/25. This recognises inflationary pressures and proposed capital expenditure spend / associated running costs of capital items such as a new minibus, replacement canoes and general camping equipment.

POR requires the Group to have a reserves policy. This is in place and set at £30,000 (approx. 2 years of operating expenditure). Reserves have been retained at or above this level during this financial period.

STATEMENT OF TRUSTEE RESPONSIBILITIES

Independent Examiner

As detailed in POR 5e.3.1.1:

Except in Scotland, at each AGM of the Group, District or County Scout Council an auditor, independent examiner or scrutineer, as appropriate, must be appointed. Each Group, District or County must decide if it needs an auditor, independent examiner or scrutineer, by reference to 5a.1.7 in Chapter 5a.

Nicholas Lake has kindly offered his services for this financial year for free and was duly appointed as our Independent Examiner.

Approved by the Trustees at their meeting on 01/07/2025 and signed on their behalf by

Adam Rowe
Trustee Chairman
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 1st MIDSOMER NORTON SCOUT GROUP FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the Trust for the year ended 31 March 2025 set out on pages 12-18.

Respective responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination in line with POR Accounting & Audit Requirements for Group Districts, Counties/Areas & Scottish:

5a.1.7.1 Type of accounts and the type of audit/examination requirements

England and Wales Gross Income thresholds	Type of accounts	Minimum external scrutiny
£0 - £25,000	Receipts and payments & Statement of Assets and Liabilities	Scrutineer (see 5a.1.8.2(a))
£25,001 - £250,000	Receipts and payments & Statement of Assets and Liabilities	An Independent Examiner (see 5a.1.8.2(b))

5a.1.8 Appointing Scrutineers, Independent Examiners or Auditors

5a.1.8.2

To ensure no conflict of interest, person(s) appointed as a Scrutineer, Independent Examiner or Auditor must not hold any other role in the individual charity (Group, District, or County) whose accounts they are scrutinising.

5a.1.8.2 England and Wales

- a. Where gross income in the year under review does not exceed £25,000

The Scout Council will normally appoint as a Scrutineer an independent person who is a person that they reasonably believe possesses the necessary knowledge and practical experience to fulfil the Scrutineers work programme. The terms of engagement should be clearly specified in writing.

Alternatively, the Scout Council may appoint an Independent Examiner or a Registered Auditor.

- b. Where gross income is more than £25,000 but does not exceed £250,000

The Scout Council will normally appoint an Independent Examiner, an independent person that they reasonably believe possesses the necessary knowledge and practical experience to carry out a competent examination of the accounts. The Charity Commission for England & Wales has previously suggested individuals such as a bank or building society manager or retired accountant.

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Note that if, despite the income not exceeding £250,000, accrual accounts are prepared voluntarily then the Charity Commission for England & Wales recommend that these are examined by an Independent Examiner who is a member of a recognised professional body (see 5a.1.8.2(c) below).

The Scout Council may instead choose to appoint a Registered Auditor.

Further supporting Guidance is available on Factsheet : <https://www.scouts.org.uk/volunteers/running-things-locally/finances-and-insurance/accounting-and-reporting/independent-examination-of-accounts/accounting-audit-requirements-for-group-districts-countiesareas-scottish-regions/>

Extract from Charity Commission for England & Wales publications CC32 'Independent Examination of Charity Accounts: Examiners' Guide'

CC32 Section 3.3. Who is an independent person?

For an examiner to be independent that individual should have no connection with the charity trustees which might inhibit the impartial conduct of the examination. An examiner cannot independently review his or her own work and so the person who is the charity's bookkeeper cannot be the charity's examiner. However, this does not mean an examiner cannot be a member or supporter of the charity and often some involvement brings an added quality of personal enthusiasm and familiarity to the role of examiner.

Where a potential independent examiner is a member of the charity, for example a member of a church congregation, provided they have not been involved in the day-to-day decision-making or administration of the charity, for example by serving on a committee or sub-committee convened by the charity, and are not connected with the charity trustees, then normally they may act as an examiner, subject to their having the necessary ability, experience and qualification required. Also, the right to take part or attend as a member in an annual general meeting (AGM) would not preclude the examiner from conducting an independent examination although active participation in the administration of the charity would, for example through tabling resolutions at an AGM.

I am a Bank Manager with 37 continuous years in banking, currently Head of Funded Trade (Domestic and International Trade Finance) for Natwest Group (NatWest Bank, Royal Bank of Scotland and Ulster Bank), applicable qualifications include but not limited to:

- Chartered Institute of Bankers, qualified in: Accountancy, Economics, Banking Law, Trade & International Finance
- IFS Diploma in Credit Risk (Risk Governance, Regulatory Capital Management, Liquidity, Anti Money Laundering (AML), Financial Crime and Credit/Operational/Conduct/Market/Reputational Risk)
- ManchesterCF (Toronto) qualified in Financial Crime (including AML, Capital Markets, Proliferation and Terrorist financing, financial investigations)

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5b) of the 2011 Act; and to state whether particular matters have come to my attention.

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Basis of Independent Examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the Quickfile accountancy software accounting records and associated bank statements kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 & 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 & 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

In preparing these statements to which, in my opinion, attention should be drawn to the following in order to acquire a full understanding of the financial position for the previous and prior periods, and future budget:

Previously the accounts have been prepared using the accruals and prepayment methodology, however this is unnecessarily complex for the level of income seen and asset base. Given this, the Trustees have agreed to present the current financial year statements using the cash book basis of receipts and payments (and exclude restatement of previous year report), this is in my opinion:

- 1) Is in line with industry practice.
- 2) will enable clear, consistent and transparent reporting.
- 3) removes complexity by not requiring calculation/recording of current assets (debtors, prepayments), current liabilities (creditors, accruals), non-cash items (depreciation, amortisation), profit/loss on sale/disposal, or contingent liabilities.
- 4) is in line with the following:
 - a. Charity Commission guidance (England and Wales) accounting framework policy
 - b. POR

4a. Charity Commission guidance:

1.3 Types of accounts

Charity accounts may be prepared either on the receipts and payments basis or the accruals basis. Which of these is needed will depend on the income of the charity and whether or not it has been set up as a company:

Receipts and payments

This is the simpler of the two methods of preparation and may be adopted where a non-company charity has a gross income of £250,000 or less during the year. It consists of an account summarising all money received and paid out by the charity in the financial year, and a statement giving details of its assets and liabilities at the end of the year. Charitable companies are not allowed by company law to adopt this method.

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Accruals

Non-company charities with gross income of over £250,000 during the financial year, and all charitable companies must prepare their accounts on the accruals basis in accordance with the SORP. They contain a balance sheet, a statement of financial activities and explanatory notes. These accounts are required in accountancy terms to show a 'true and fair view'.

1.4 Audit or independent examination?

Except for NHS charities, only those charities with gross income of more than £25,000 in their financial year are required to have their accounts independently examined or audited - below that threshold, an external scrutiny of accounts is only needed if it is required by the charity's governing document.

Precisely what type of scrutiny is needed depends on the income and assets of the charity. Broadly speaking, an independent examination is needed if gross income is between £25,000 and £500,000 and an audit is needed where the gross income exceeds £500,000. An audit will also be needed if total assets (before liabilities) exceed £3.26m, and the charity's gross income is more than £250,000.

POR 5e.2.1.5:

Except in Scotland, the annual statement model templates are available for download from Accounting and Reporting. These models are suitable for:

- a) receipts and payments accounts for a single fund unit, such as when there are no special funds whose use is restricted (see more detail)*
- b) receipts and payments accounts for a multi fund unit, such as when where there are special funds in addition to a general fund (see more detail)*
- c) accruals (SORP) accounts for a single fund unit. Guidance and templates are also available from www.charitycorp.org*
- d) accruals (SORP) accounts for a multi fund unit. Guidance and templates are also available from www.charitycorp.org*

It is expected that most Districts and Groups with gross income below £250,000 in the year will choose the Receipts and Payments basis.

The Trustees have also decided that whilst an independent examination is not required for:

- i. The Charities commission (per S1.4 above),
- ii. The Scout Association POR policy (Scrutineer only required)

prudence dictates this is an appropriate safeguard to give confidence they have fulfilled their obligations as trustees.

By changing methodology, the following impacts have been noted:

- 1) The closing balance sheet has been prepared recognising that current assets and liabilities are no longer relevant.
- 2) Depreciation methodology no longer features; therefore, it would be prudent to consider allocating a provisional annual sum into reserves for replacement of assets such as equipment, vehicles and any larger capital item with limited lifespan.

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3) Fixed asset register:

- a. Property NBV is stated as at 1/4/24, this is to be revalued for insurance purposes during the next financial year, and this figure should be reviewed and adjusted to represent a true and fair value in the next annual statements.
- b. Equipment has been written off given the minimal NBV 1/4/24 at £43 (rounded to £44 in previous)
- c. Sale of minibus £2500 is reported as income, this should be recognised as exceptional non-recurring income.
- d. For operational/strategic investment and insurance purposes, a separate asset register should be produced listing all equipment e.g. trailers, any vehicles, tents, games/activity equipment such as caving, audio visual items, including those at Wellow, in line with POR:

5a.2.2 Equipment

5a.2.2.1

- a) The Group, District or County Trustee Board must be confident that proper inventories are maintained of all equipment owned, including furniture, training equipment, musical instruments or equivalent of any other kind

- 4) All funds are unrestricted, and the Trustees do not anticipate restricted funds to feature going forward, therefore the statements have been drawn up without reference to these for simplicity. Should restricted funds feature in the future then these will need to be included in all financial statements.

Given the change in accounting practice, as requested by the Trustees I have revisited and restated the previous year's financial statements (rounded) to reflect operational income and expenditure on a cash book basis of receipts and payments (these do not need to be restated separately) for:

- a) the purpose of comparison
- b) the purposes of transparency
- c) to support strategic investment and fundraising decisions
- d) to recognise:
 - i. significant grants/donations
 - ii. exceptional items
 - iii. capital expenditure which has been recorded as operational cost.

With the exception of year ending 31/3/2021 (see below) the Charity Commission records do not need to be revised.

Recorded Financial Statement Summary (Accruals and Prepayments methodology):

Year Ending	31/3/2021	31/3/2022	31/3/2023	31/3/2024
Income (k)	41.8	25.5	22.5	41.5
Expenditure (k)	12.9	30.5	28	48
Profit/Loss	28.9	-5	-5.5	-6.5

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Restated Financial Summary (Cash book basis of receipts and payments methodology):





Year Ending	31/3/2021	31/3/2022	31/3/2023	31/3/2024
Income (k)	41.8	25.5	24.5	20.5
Expenditure (k)	13.5	25.1	25.6	17.1
Surplus	31.3	0.4	-0.9	3.4
Adjustments Made		E: -3k insurance paid from previous year E: -2.4k depreciation	I: +2k Allocation of gift aid not posted. E: -2.4k depreciation	I: -23k Exceptional Grants/ Donations for Roof I: +2k Gift aid accrual not posted E: -28k Roof Capital spend E: -0.5k Gas prepayment E: -2.4k depreciation
Notes (Not adjusted)	E: +3k insurance accrual not posted E: -2.4k depreciation	E: 3k Exceptional Minibus repairs	E: 4k Exceptional Hall maintenance E: 1.5k Exceptional Minibus repairs	

On reviewing Charity Commission records (per table below), I note that 31/3/21 return is incorrect and duplicates the entries for the preceding year. Income should read £41.86k and Expenditure £12.95k.

I am not aware if this matter has been previously identified by the Trustees or District Scout Council/Trustees, it has not been recorded in previous financial statements or commented on by previous independent examiners.

The Trustees should contact the charities commission to correct this; The trustees are also responsible for completing and filing the annual return with the Commission, within 10 months of the financial year end.

Charity Commission records:

		Financial period end date				
	Income / Expenditure	31/03/2020	31/03/2021	31/03/2022	31/03/2023	31/03/2024
<input checked="" type="checkbox"/>	 Total gross income	£24.22k	£24.22k	£25.50k	£21.06k	£41.63k
<input checked="" type="checkbox"/>	 Total expenditure	£21.88k	£21.88k	£30.71k	£28.20k	£47.95k
<input checked="" type="checkbox"/>	 Income from government contracts	N/A	N/A	N/A	N/A	N/A
<input checked="" type="checkbox"/>	 Income from government grants	N/A	£8.00k	N/A	N/A	N/A

1st Midsomer Norton Scout Group

A 2025-2026 budget has been prepared separately to support strategic decisioning and monitoring of financial performance, these demonstrate a stable and improving financial position.

I also understand that the current treasurer/accounts record keeper is resigning after many years of service, I therefore recommend:

- 1) For simplicity and ease of monitoring, amalgamating the current six bank accounts into 1 main current account and 1 savings account to attract interest per POR 5e.5.1.7 (*Funds not immediately required should be transferred into a suitable savings or investment account held in the name of the Group, District or County.*), retaining the merchant card provider. It may be appropriate to provide "sub" accounts for individual activities/sections to aid operational purposes of separation, control and oversight
- 2) The new treasurer will need to refresh the Quickfile entries if continuing with this accountancy software, adjusting the opening position as at 1/4/25 to recognise the change in accounting practice and balance sheet Fixed assets, Current Assets and Current Liabilities
- 3) Updating the contingency policy to recognise that:
 - a. Projected normalised expenditure will reduce if income ceases as some operational costs will no longer feature or will be at a reduced amount.
 - b. To remove the need to recalculate annually by allocating a fixed sum (e.g. £30,000) and review on a periodic basis of every three years

In my opinion, and in line with my comments above, these accounts are in accordance with the records produced to me and comply with the constitution and relevant Charity Commission, Scout Association and 1st Midsomer Norton Scout Group policies.

Nicholas Lake
Head of Funded Trade Finance
National Westminster Bank, 250 Bishopsgate, London, EC2M 4AA

1st Midsomer Norton Scout Group

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

(incorporating Income and Expenditure Account for the year)

	Note	2024-25
		£
Incoming Resources		
Voluntary income:		16027
From charitable activities:		
Fundraising		2192
Gift Aid	1	4053
Donations		570
Bank interest		835
Total incoming resources		<u>23677</u>
Resources Expended		
Costs of charitable activities	2,3	15134
Governance costs	4	0
Total resources expended		<u>15134</u>
Net Surplus	3	8543

The above results include continuing activities and exceptional items which are detailed and should be recognised within the notes.

There were no recognised gains or losses other than those included above.

The statement of financial activities also complies with the requirement to prepare an income and expenditure account contained in the Companies Act 2006.

1st Midsomer Norton Scout Group

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2024-25
		£
Fixed Assets	5	48000
Reserves:	6	69276
Total Assets		117276

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

For the year ended 31 March 2025, the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 and no notice has been deposited with the charitable company under section 476 of that Act requiring an audit to be carried out.

The directors acknowledge their responsibilities for (i) ensuring the charitable company keeps accounting records which comply with the Companies Act 2006; and (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial period and of its incoming resources and applications of resources for the period, in accordance with the requirements of the Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts so far as they are applicable to the charitable company.

These financial statements were approved by the Trustees at their meeting held on 01/07/2025 and were signed on their behalf by:

Adam Rowe
Chairman

1st Midsomer Norton Scout Group

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. PRINCIPAL ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006, the Charities Act 2011 and the requirements of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (SORP FRSE 2015).

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Tangible Fixed Assets - Tangible fixed assets are capitalised and included at cost, together with any incidental expenses of acquisition. Depreciation is not calculated.

Incoming resources - all incoming resources are recognised on a cash book receipts basis and included in the statement of financial activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended - Expenditure is recognised on a cash book payment basis as the liability is settled. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Fund Accounting - Restricted Funds are held to be used for specified purposes, as indicated by the donors. General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Trust.

Taxation - The Trust is a registered charity and as such tax exemption applies to the income arising from and expended on charitable activities and to its investment income and gains.

1st Midsomer Norton Scout Group

CHARITABLE INCOME		NOTES
Subs Paid to Group	14,175.00	
Joining Fees	482.00	
Hire of Hall	1,100.00	
Sundry Income	270.00	
Fundraising - Bingo Night	426.73	
Fundraising - Christmas Trees	220.00	
Fundraising - Fundraising Events	427.00	
Fundraising - Christmas Post	678.58	
Fundraising - Clothing Bank	59.10	
Fundraising - Carnival	380.52	
	2,191.93	
Fundraising - Gift Aid (2 years)	4,053.10	1
Donations - General Donations	70.00	
Donations - Hall Sign	500.00	
	570.00	
Interest Income	834.61	
Total	23,676.64	
CHARITABLE EXPENDITURE		
Capitation - Avon Scouts	960.00	
Capitation - Wansdyke Scouts	480.00	
Capitation - Scouts HQ	4,080.00	
	5,520.00	
Hall Maintenance	1,929.37	
Hall Cleaning	2,261.42	
	4,190.79	
Broadband	202.50	
Gas	76.62	2
Electricity	613.19	
Water	311.08	
	1,203.39	
Badges - Calgary	31.55	
Badges - Ottawa	251.08	
Badges - B Pack	28.44	
Badges - C Pack	78.26	
Badges - A Troop	-	
Badges - B Troop	-	
Group Scarves/Badges/Woggles	419.20	
	808.53	

1st Midsomer Norton Scout Group

Expenses - Calgary	234.48	
Expenses - Ottawa	344.71	
Expenses - B Pack	50.49	
Expenses - C Pack	-	
Expenses - A Troop	150.31	
Expenses - B Troop	60.00	
	839.99	
Insurance - Helpers	94.00	
Insurance - Marine	230.93	
Insurance - Property and Equipment	-	3
	324.93	
Donations Made	27.50	
Subscriptions (OSM)	303.00	
Wellow Rent	100.00	
Website & Hosting	242.40	
Payment Provider Fees	420.24	
General Purchases	125.00	
Equipment Purchased	464.61	
Hall Sign	526.98	
Professional Fees	36.25	
	Total	15,133.61
Income over Expenditure		8,543.03

Tangible Fixed Assets

	Freehold Property	Equipment	Total
Cost as at 01.04.24	120000	47375	167375
Accumulated Depreciation at 31.03.24	72000	47332	119332
Disposals	-	-	-
Revaluation	-	-	-
Charge for Year (effective)	0	43	43
NBV 31.03.25	48000	0	48000

1st Midsomer Norton Scout Group

1. Gift Aid relates to the current and previous year, in an average year gift aid represents 15% of subscriptions received, for the current period this equates to £2126, i.e. £1927 relates to previous period.

Restated adjusted income for the period is therefore £23677 – £1927 = £21750

2. Gas suppliers were switched from E-on to Octopus resulting in a prepayment refund from E-on of £1159, E-on net expenditure is therefore understated by this amount. Octopus does not require a prepayment.

3. Property and Equipment Insurance was renegotiated and paid in the next period £2734.

Restated adjusted expenditure for the period is therefore £15133 + £1159 + £2734 = £19026

Restated adjusted surplus income £21750 less expenditure £19026 for the period is therefore £2724

4. There are no governance costs for this period

5. Fixed Assets:

- a. Property held (Unregistered Land): The Scout Hall, Radstock Rd, Midsomer, Norton BA3 2HZ NBV value is stated as at 1/4/24, this is to be revalued for insurance purposes during the next financial year and this figure should be reviewed and adjusted to represent a true and fair value in the next annual statements
- b. Equipment has been written off given the minimal NBV 1/4/24 recorded as £43.

6. Reserves allocation/capital commitment:

General Reserve	15487
Trailer (see note 6a)	5674
Minibus	10000
Front Wall Rebuild	500
Contingency Fund (see note 6b)	35949
Camp Fund (see note 6c)	1665
Total	69275

6a: Includes £1500 donation from Masons allocated to purchase of replacement trailer and other associated items including catering equipment and canopy and not deemed to be restricted funds.

6b: Contingency Fund figure represents 2 years normalised expenditure with no income (Group policy). This has been calculated based on 2025-26 projected costs of £17974.50 which have been validated separately.

6c: The Trustees have agreed to transfer £700 from the General Reserve to the Camp Fund to recognise the surplus income over expenditure from Summer Camp in the period.

1st Midsomer Norton Scout Group

7. Bank Accounts

Current	9415
Reserve	51564
Cubs & Beavers	1453
Summer Camp	1665
Subs	5167
Trips	11
Merchant (Card Provider)	0
Total	69275

8. Restricted Funds

There were no restricted funds in the year.

9. Contingent Liabilities

There were no contingent liabilities as of 31 March 2025

10. Trustee remuneration and expenses

The Trustees did not receive any remuneration from the Trust or reimbursement for expenses incurred on behalf of the Trust.