



**ANNUAL REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED

31 March 2025

TRUSTEES REPORT**REFERENCE AND ADMINISTRATIVE INFORMATION**

<i>Registered Charity No.</i>	305662
<i>Group Registration No.</i>	L 246931
<i>Charity contact name:</i>	Mrs Celia Comber
<i>Charity contact address:</i>	7 Quantock Close, Rushmere St Andrew, Ipswich, IP5 1AS
<i>Charity main address:</i>	The Scout Hall, Twelve Acre Approach, Kesgrave, Ipswich, IP5 1JF
<i>Charity website:</i>	www.kesgravescouts.org.uk

Trustees who manage the charity (as per the old Executive Structure)

		Date appointed	Date resigned
PRESIDENT	Mr Tony Smith	13-Jul-2024	
THE TRUSTEES			
Chair	Mr Carl Gloess	17-Jun-2004	
Group Lead Volunteer	Mr Jonathan Ogden	01-Sep-2023	
Treasurer	Mrs Celia Comber	01-Jul-1988	
Trustee	Mrs Karen Pringle	10-May-2000	
Trustee	Mr Alan Comber	01-Jan-1986	
Trustee	Mrs Sarah Linsell	17-Sep-2018	
Trustee	Mrs Judith Francis	01-Jun-1996	
Trustee	Mrs Melanie Clack	24-Oct-2022	
Trustee	Mr Gareth Cox	13-Jul-2024	
Trustee	Mr Matthew Clack	13-Jul-2024	

Custodian Trustees The Scout Association Trust Corporation, Gilwell Park,
Bury Road, Chingford, London E4 7QW

Professional Advisors
Bankers

Santander, Bridle Rd, Bootle, Merseyside, L30 4GB
United Trust Bank Ltd, One Ropemaker St, London EC2Y 9AW
Cambridge and Counties Bank, Charnwood Court, New Walk, Leicester LE1 6TE
Barclays Bank

Investments M&G Charities, PO Box 9038, Chelmsford, CM99 2XF

Independent Examiner: Christine Wade, Hastings Wade, 58-60 Stowupland Road,
Stowmarket, IP14 5AL

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The 1st Kesgrave Scout Group is part of the Scout Association and belongs to the Deben Scout District. 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 of The Scout Association.

Constitution

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

Trustee selection

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 (formerly 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 Executive Committee consists of 12 trustees including the Group Lead Volunteer (GLV), and meets 3 times a year.

Members of the Trustee Board need to complete training within the first few months of joining the committee.

This Group Trustee Board 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 Control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property, and equipment. The Group would request the use of buildings, property, and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy.

Reduced income from fund raising. The Group is reliant upon income from subscriptions and fundraising. The Group does hold a reserve, which should ensure the continuity of activities, should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the group then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario, the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 14. If there were a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario, the complete closure of the Group.

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

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-operate 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.

Volunteers

All the section leaders and helpers are volunteers and volunteers carry out all the fundraising. The only paid employee of the charity is the cleaner who helps to look after the day-to-day running of the premises.

Public Benefit

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

The Group was formed in April 1927 and comprises two Scout Troops, three Cub Packs and three Beaver Colonies. In September 2024 a Squirrel Drey was opened and now extends our membership to include those aged 4 and 5 years old. Membership has increased this year due to the re-opening of a Beaver Colony and the new Squirrel Drey.

Chairman's Address AGM 2025

Mr President, Honoured Guests, Leaders, Supporters, parents and young people - welcome to the Annual Group Meeting for 2025 here at the Garden, our new annex to the group's HQ that we acquired in late 2023.

I hope that you have been enjoying this new space that has undergone many changes since we acquired this plot of land in November 2023. It has been in limited but increasing use during the last year. It has taken a great deal of effort to put this facility in place and with the recent addition of water, electricity and security monitoring, we are now fully operational! The board is very grateful to all those who have worked on this project and continue with its upkeep and as such I would like to now declare the Garden officially 'Open'! Thank you!

The Trustee Board continues to be busy with ensuring the right facilities are in place for the 'Scouting Team' by fundraising in many guises and meeting the responsibilities and legal requirements for all our facilities and equipment. I would like to thank them for their commitment to the group. The sad news that Jean Bridle had passed away suddenly earlier this year was a shock to many. She was a stalwart member and supporter of the group who was first a leader and then later on led fundraising activities especially at the monthly jumble sales that have contributed greatly to the Garden purchase being made possible. We were glad to recognise many of the present and past leaders and supporters with a 'Thank You' event last year that included Jean as well as Carol Ball, another huge fundraiser who had left through ill health.

During the past year, the HQ Transformation Programme has been implemented and it hasn't gone quite as smoothly as originally envisaged by HQ with many aspects of scouting management being affected – they have apologised publicly - but whilst it will take time to get used to new things as they continue to evolve, it hasn't stopped the programme of exciting activities that the leaders have put in place for the young people to enjoy. I am very grateful to the Group Leadership Team for their resilience and dedication.

We continue to have 'waiting lists' of young people wanting to join in with Scouting, especially our new Squirrel section for 4–6-year-olds and take part in the programme of activities to build up their own resilience and nurture their own 'skills for life'.

To meet that need, the group needs more adults to learn about the roles and requirements and become part of the team to share the tasks involved in putting the programme into action across all the sections. If you would like to know more, then please come and talk to the leaders about what's involved.

There is no doubt that 'Volunteering' is a valuable activity to consider to not only help with running organisations or clubs/societies in numerous ways, but to also help ourselves sometimes too; that's when we can fit it in with any 'spare time' that we may have; I am very much aware that the pressures of today's lifestyles can limit this but if you can put some time aside to help in some sort of capacity, whether in the 'scouting' team or behind the scenes in a supporter role, it will be appreciated.

Our centenary year is in 2027 and it only through volunteers taking on the many tasks involved in managing the group and its facilities and providing the Scouting Programme that this all happens; without them, it would all literally crumble and to those volunteers and supporters currently in the group in their many guises, I say a really HUGE 'THANK YOU' as it is YOU who continue to make this group achieve what it does for the young people and community of Kesgrave.

Thank you ALL very much for your support!

Carl Gloess Chair

Group Scout Leader's Report

Kesgrave Scouts have had a successful year, highlighted by an 18% increase in young members and a 13% rise in adult participation, reflecting community spirit and the dedication of our leaders and volunteers.

After last year's AGM at our family camp, we launched our first Squirrel scout section for ages four to five, aimed at instilling scouting values and skills early on, fostering a love for adventure and community engagement.

Despite initial concerns from leaders about engaging such young participants, the experiences have shown that these scouts are just as capable and enthusiastic as older groups. Their energy reminds us that scouting is about exploration and growth at any age. The success of this group has not only delighted participants but also strengthened the Kesgrave Scout community.

All sections are benefiting from the group's new garden, providing opportunities for outdoor activities and enriching experiences. This space has encouraged spontaneous outdoor gatherings, deepening our community bonds. Sleepovers at the hall have also enhanced our offerings, minimising indoor confinement.

This year, we welcomed many new leaders, mostly enthusiastic parents. Their involvement has been instrumental in establishing the thriving Squirrel section and reopening the third Beaver section, thus expanding our capacity and allowing more youth to enjoy scouting. We've also had to say goodbye to some long-standing members, including Lesley, who dedicated over 50 years to scouting, leaving a cherished legacy.

At the recent remembrance parade, the unity among our members was heartwarming, with our youngest proudly displaying the Squirrels' flag, symbolising our community's strength and our commitment to nurturing future leaders.

Our main challenge remains the need for sufficient leaders to meet the growing demand for scouting in Kesgrave. We are actively working on solutions through outreach and recruitment.

We are grateful to all the parents who volunteer their time, ensuring that our sessions and events run smoothly and safely. Your support is essential to creating a positive experience for our scouts.

Looking ahead, we aim to strengthen our community presence and prepare for our 100th anniversary in 2027. As we plan for this milestone, we invite everyone to share ideas to honour our history while innovating for the future. This celebration will reflect our journey and encourage community contribution.

The remarkable achievements of the year stem from the unwavering support of our dedicated leaders and volunteers. Their commitment and hard work are the backbone of our organization. I deeply appreciate those who work tirelessly in planning events and ensuring compliance with Scouting HQ training requirements. Their focus on safety and inclusivity, along with fundraising efforts, helps maintain affordable membership fees and a high standard for our hall, creating a welcoming space for all.

Jonathan Ogden Group Lead Volunteer

Squirrel Section Report**Celebrating Our First Year of Adventure**

As we approach the end of our very first year of Squirrels, we're filled with pride, gratitude, and amazement at how far we've come in such a short time.

How It All Began

It all started with a casual chat over dinner once - "I'll help out with Squirrels if you set it up" - and just like that, the spark was lit. With a few enthusiastic conversations a small group of us came together to bring the idea to life. We took it to Jono, group lead volunteer (GLV), who gave us the green light, and after navigating the paperwork, we officially welcomed our first young Squirrels in September 2024.

From the very beginning, our Squirrels impressed us with their energy, curiosity, and capability. We'd give them a task, and before we could blink, they'd be asking, "All done! what's next?"

And let's not forget—they're the only section that can make a perfect circle!

Adventures & Achievements

Since September here is just some of what our squirrels have achieved:

- Had their very first sleepover at the Scout Hall and slept better than we ever expected – we had to wake them for breakfast!
- Completed their Hike stage one badge
- Earned their Emergency Aid Level One badge
- Helped local neighbours with a super-hero litter pick, making bird feeders and singing carols at their home, spreading joy and community spirit
- Lead the remembrance parade and laid the wreath
- Started their Gardening Badge, growing, carrots, tomatoes, pumpkins and lettuce in our Scout Garden.
- Achieved the brand-new Earth Tribe Badge
- Absolutely drenched Jono (GLV) in a recent water fight!
- Represented us proudly with 9 Squirrels attending Deben District Camp – the first-time squirrels have ever attended a district camp
- Are preparing for their first camp in July—a joint adventure with the Beavers with 8 signed up to attend, the first ever outside camp in tents for squirrels without their parents!
- Squirrels isn't just colouring in crafts, these squirrels have built camp fires, put up tents, built dens, cooked on trangers and firepits, whatever could be next!

Looking Ahead

We're incredibly proud of our pioneering Squirrels. They've shown resilience, teamwork, and a love for learning that's made every session a joy. As we look to the future, we're excited to build on this strong foundation and continue creating magical moments for our youngest Scouts.

Thank you to everyone who's been part of this journey—from the leaders and volunteers to the parents and, of course, our amazing Squirrels. Here's to many more years and paving the way to many more firsts.

Laura Driver (Nutkin) Cedar Drey 🐿

Beaver Section Report

We continue to introduce some great traditional scouting activities, as well as prioritising the 6 challenge badges, and a few Beavers are near to achieving their Bronze award. We have completed some new badges such as Earth Tribe, which was interesting and allowed for some youth led activities.

Throughout the year the Beavers have enjoyed many activities, such as cooking, fire lighting, building fires, knots, pioneering, first aid, gardening, hikes, games, a VE party, where they made hats, flags, buntings, tried Maypole dancing, and made some 1940's recipes. A visit to BT which was fun for the Beavers and adults alike., especially the robots. The Beavers have all seemed to enjoy the varied programme, and we look forward to more this term.

We went to Claydon science centre, for a science and space themed sleepover, which most Beavers enjoyed. We also held a sleepover in the hall, which was fun packed, with games, crafts, cooking, backwoods cooking, learning new skills and making new friends.

Those Beavers who attended the district camp, enjoyed an outdoor camp, although many were very tired at the end, as it was very busy with all the activities, the cave bus seemed to be a hit, for all, even for the Beaver on crutches.

We are looking forward to our outdoor camp at Hallowtree in July, where Beavers can learn some more skills and fun.

We have been lucky to have some new leaders, who bring enthusiasm, energy and ideas, which strengthen the Beaver section.

We are looking forward to another fun, action packed year of scouting, making good use of the garden. With more learning new skills, sleepovers, working towards more badges, and making more friends.

Thank you to all volunteers, parents, for your continued support, which is always needed to continue to deliver a fun and challenging programme.

Mel Clack (Sunshine) Lark Beavers.

Cub Section Report

1st Kesgrave Cubs has had another successful year, and I'm pleased to report that we've awarded a good number of Chief Scout's Silver Awards recently.

At the end of summer term 2024, after over 50 years of volunteering with Scouts, Lesley Creasey stepped back from her Akela role of Bader pack and I'm sure I speak for everyone when I say thank you to her for all that she's given over the years. Thank you also to those other leaders who have given their time over the past year, and to all parents for supporting us along the way.

In September we welcomed several new/returning leaders into the Cubs team, filling the gaps of those who have stepped back. Leader numbers are healthy, but more support would still be beneficial and allow us to expand capacity.

Since last April we have run many successful nights away activities including a Cubs camp, a sleepover and taking part in District events such as Link Camp and a (very large) whole District camp. This saw several young people spend their first ever night away from home - an achievement that we love to celebrate!

As ever the weekly programme we've run this year has been hugely varied with highlights including soap carving, learning about Diwali, Young Leader and even Cub led sessions, scarecrow making at Kiln Farm and bowling trips at Christmas. Alongside this, we've still had time to fit in the more traditional Scouting activities, and have made plenty of use of our new Garden space too.

We have also considered several other day trips, but in the present financial climate we've unfortunately felt that the costs of these events would be prohibitive for many, making them unviable. Going forward I hope that we can come up with ways to make these events more cost effective, allowing us to offer an even broader range of activities.

Planning for the next year has already started, and as ever we're looking forward to another year jam packed with Scouting.

Hayley Punchard – (Akela) Wolsey Cubs

Scout Section Report

The Scout Troop have had another busy year starting with a District Survival Camp in April, where survival was the theme with a very rainy weekend, which meant that many of the shelters built to sleep in had to be abandoned due to the cold and wet conditions. The County Wet Weekend was also cancelled due to high winds making the conditions on the river too hazardous.

However, conditions improved, and the scouts attended a very successful Family Camp at Vauxhall Farm and then a weeks Summer Camp at Thriftwood Campsite at Brentwood. Highlights of this camp included a trip to London to do the "monopoly challenge", a visit to the Kelvedon Nuclear Bunker, cycling in Epping Forest and a visit to Gilwell Scout HQ, and finally a visit to the Lakeside Aquapark and bowling and on the way home we stopped at Southsea for a walk along the pier and an ice cream.

In September some scouts completed their outdoor challenge badge with a camp at Hallowtree, and this was followed at the end of the month by a District Link camp between the cubs and scouts. This year has started with a District Phoenix camp which is the link between scouts and explorers.

Weekly meetings are planned at the start of each term by the patrol leaders and the leaders and the patrol leaders take it in turn to run the meeting and also to organise a patrol leaders challenge once each term. We have covered life skills such as fire safety and pioneering to build a raft along with lots of cooking. We had visits to BT and the fire station and went to laser quest and go karting.

Over the year 294 badges were awarded including one chief scouts gold award.

Alan Comber - Thursday Scout Troop

The Scout Hall

The Hall has now in its 21st year and continues to be widely used by both our own sections and other community Groups and for private parties. The income from hirings helps us to cover a lot of the costs of running the building. We are currently reviewing the hall to ensure that it meets all the necessary Health and Safety requirements for a building that is open to the public and this has included upgrades to the fire alarm system. The cladding on the outside of the building was also replaced during the year as it was wood and needed regular wood stain treatment. It is now cement board and whilst doing this work we also replaced all of the upper windows in the building.

FINANCIAL REVIEW

This has been another sound financial year and although overall we show a deficit for the year this can largely be attributed to the replacement of the cladding and windows at the hall which cost £46,150.

Overall income is down slightly but taking into account the substantial donation of £20,000 that we received last year then the main increase is due to the increase in "event and activity" income. This reflects the fact that we ran a family camp last year and also it was a bigger Troop Summer camp along with extra activities for the cubs, beavers and the new squirrels.

Other increases in costs can be explained by a £3,000 increase in wages due to the employment of 2 new caretakers with increased hours and the recent rises in minimum wage rates. There has also been an increase in the costs associated with running all the extra scouting events and providing resources such as badges and equipment. Also we have now started to write off the costs associated with the new garden such as the sheds, fence etc as we are now using these resources and this will help us to recognise that they will need replacing in the future.

Reserves and Investments

It is the intention of the trustees to continue to keep a reserve for upkeep and repair of the hall and garden and at least one year's expenses for the running of the Group. During the year the group has retained the investments and used the deposit account to hold surplus cash to earn interest. This investment policy will be reviewed in the coming year when investments reach maturity.

Approved by

Group Leader Volunteer



JONATHAN O'BRIEN

Chairman



CELIA GLASS.

Treasurer



CELIA COMBER

Date

28 June 2025

STATEMENT OF FINANCIAL ACTIVITIES SUMMARY

FOR THE YEAR ENDED 31 MARCH 2025

		Total	Total
INCOMING RESOURCES			
<i>Income from:</i>		2025	2024
		£	£
Voluntary income		11,886	30,368
Charitable activities		27,023	15,226
Other trading activities		23,037	21,458
Investment income		26,124	27,540
Total	3	£ 88,070	£ 94,592
		=====	=====
RESOURCES EXPENDED			
Raising funds		£	£
Investment management costs		76,525	26,306
Fundraising costs		5,636	5,011
Charitable activities		38,753	25,819
Other		17,345	11,916
Total	4	£ 138,259	£ 69,052
		=====	=====
Net Income before investment gains/(losses)		(50,189)	25,540
Gains/(losses) on investments		11,160	3,696
Net movement in funds		(39,029)	29,236
Reconciliation of funds			
Fund balance brought forward		702,719	673,483
Fund balance carried forward		£ 663,690	£ 702,719
		=====	=====

The annexed notes form an integral part of these accounts

BALANCE SHEET

AT 31 MARCH 2025

	Note	Total 2025 £	Total 2024 £
FIXED ASSETS			
Tangible assets	8	468,775	471,842
Investments	9	115,004	160,393
		<u>583,779</u>	<u>632,235</u>
CURRENT ASSETS			
Stock	10	420	458
Debtors	11	18,467	13,716
Cash at bank and in hand	12	84,700	72,405
		<u>103,587</u>	<u>86,579</u>
Total current assets		103,587	86,579
Less: Creditors			
Amounts falling due within one year	13	(23,676)	(16,095)
		<u>79,911</u>	<u>70,484</u>
Net current assets		79,911	70,484
		<u>£ 663,690</u>	<u>£ 702,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		£ 663,690	£ 702,719
		=====	=====
FUNDS		£	£
General Fund		663,690	702,719
		<u>£ 663,690</u>	<u>£ 702,719</u>
TOTAL FUNDS		£ 663,690	£ 702,719
		=====	=====

Approved by

Group Lead Volunteer



SOWATHAN O'ROUW

Chairman



CARL GLOESS

Treasurer

CM Cumber

CELIA CUMBER.

Date

28 JUNE 2025

The annexed notes form an integral part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of preparation**Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS 102. The accounts 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard and applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

Change in Basis

There has been no change to the accounting policies or estimates (valuation rules and methods of accounting) since last year.

2. Accounting policies**Recognition of incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they are received

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are not valued or included in the accounts

Donated services and Facilities

The value placed on these resources is not included in the accounts

Volunteer help

The value of any voluntary help received is not included in the accounts

Investment income

This is included in the accounts when received.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance and Support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs have been included in the charitable activity costs.

Stocks and work in progress

These are valued at the lower of cost or market value

Current asset investments

The charity has investments of cash and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

3. Analysis of Incoming resources

	2025 £	2024 £
Voluntary income		
Membership subscriptions	16,926	15,265
Income tax recovered	2,936	3,010
Less: Membership fees paid	(8,925)	(8,972)
	<u>10,937</u>	<u>9,303</u>
Donations and Gifts	949	21,065
	<u>£11,886</u>	<u>£ 30,368</u>
	=====	=====

The Group also receives an 80% reduction in rates as a charity and this year also received 50% relief period Retail, Hospitality and Leisure discount scheme – the total of this relief was £3,594.24 (2024 - £3,789.74)

	2025 £	2024 £
Charitable Activities		
Group Family Camp	3,495	-
Troop income (camps etc)	19,794	12,484
Cub income	1,850	-
Beaver Income	1,533	2,399
Squirrels Income	155	-
Gas	166	233
Scarves and woggles	30	110
	<u>£ 27,023</u>	<u>£ 15,226</u>
	=====	=====

	2025 £	2024 £
Other Trading Activities		
Jumble Sale	8,841	7,571
Christmas Craft Sale	6,851	6,281
Christmas Cards	3,082	2,833
BBQ	1,614	2,010
Firework Night	1,685	1,784
500 Club	780	742
Sundry Activities	184	237
	<u>£ 23,037</u>	<u>£ 21,458</u>
	=====	=====

	2025 £	2024 £
Investment Income		
Interest (gross) on bank accounts	646	3,770
Hall Rent	24,438	22,748
FIT Tariff Income	1,040	1,022
	<u>£ 26,124</u>	<u>£ 27,540</u>
	=====	=====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

4 Analysis of resources expended

	2025	2024
Investment management costs - premises	£	£
Wages	11,802	8,664
Rates	225	211
Water rates	1,267	925
Electricity & Gas	3,447	3,176
Insurance	3,988	4,312
Cleaning	1,876	1,804
Waste disposal	1,170	1,264
Telephone and TV	1,113	1,072
Repairs and maintenance	50,817	4,731
Garden repairs and maintenance	818	145
Rupert Fison Centre Ltd Expenses	2	2
	<u>£ 76,525</u>	<u>£ 26,306</u>
	=====	=====
	2025	2024
Fundraising costs	£	£
Jumble Sales	48	145
Christmas Craft Sale	1,558	1,902
Christmas Cards	426	247
Firework Night	1,685	1,539
BBQ	1,604	908
500 Club	315	270
	<u>£ 5,636</u>	<u>£ 5,011</u>
	=====	=====
	2025	2024
Charitable activities	£	£
Group Family Camp	6,608	-
Troop expenses (inc camps)	20,797	16,127
Cub expenses	2,687	547
Beaver expenses	2,546	2,916
Squirrel expenses	432	-
District camps	-	763
Camping equipment and repairs	572	533
Gas	267	448
Scarves and woggles	567	108
Uniform	1,128	460
Training	42	45
General Expenses	308	952
OSM & Quickbooks	679	597
Governance costs		
Photocopying, post and stationery	644	763
Supporters/employers insurance	555	555
Independent examination	210	210
Card payment charges	511	464
Lottery registration	20	20
Donations	-	245
Miscellaneous	123	7
Website	57	59
	<u>£ 38,753</u>	<u>£ 25,819</u>
	=====	=====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

4 Analysis of resources expended (cont)	2025	2024
	£	£
Other resources expended		
Depreciation	16,804	11,916
Loss on disposal of assets	541	-
	<u>£ 17,345</u>	<u>£ 11,916</u>
	=====	=====

5 Trustees and other related parties	2025	2024
	£	£
Trustee expenses reimbursed		
Treasurer	13,159	13,563
Other trustees	514	138
	<u>£ 13,673</u>	<u>£ 13,701</u>
	=====	=====

All amounts paid were to reimburse expenditure on behalf of the Group to 2 trustees (2024: 2)
Trustee remuneration in the year ended 31 March 2025 was nil (2024 nil)
There were no related party transactions during the year.

6 Fees for examining the accounts	2025	2024
	£	£
Independent examiners fees	210	210
	<u>£ 210</u>	<u>£ 210</u>
	=====	=====

7 Staff Costs	2025	2024
	£	£
Gross wages	11,011	8,226
Employers National Insurance	-	-
Pension	791	438
	<u>£ 11,802</u>	<u>£ 8,664</u>
	=====	=====

Average number of full-time equivalent employees

Cleaning and caretaking

1 1

The Group has a pension scheme with NEST. No employee was paid more than £60,000

8 Fixed Assets			<i>Garden</i>	<i>Furniture &</i>	
	<i>Land</i>	<i>Building</i>	<i>Improvements</i>	<i>Equipment</i>	<i>Total</i>
Cost		£	£	£	£
At 1 April 2024	271,990	319,554	10,651	108,470	710,665
Additions	130	-	5,623	8,526	14,279
Disposals	-	-	-	(4,969)	(4,969)
At 31 March 2025	<u>£ 272,120</u>	<u>£ 319,554</u>	<u>£ 16,274</u>	<u>£ 112,027</u>	<u>£ 719,975</u>
	=====	=====	=====	=====	=====
Depreciation		£	£	£	£
At 1 April 2024	18,067	126,876	-	93,880	238,823
Depreciation for year	669	6,422	4,069	5,644	16,804
On disposals	-	-	-	(4,427)	(4,427)
At 31 March 2025	<u>£ 18,736</u>	<u>£ 133,298</u>	<u>£ 4,069</u>	<u>£ 95,097</u>	<u>£ 251,200</u>
	=====	=====	=====	=====	=====
At 31 March 2025	<u>£ 253,384</u>	<u>£ 186,256</u>	<u>£ 12,205</u>	<u>£ 16,930</u>	<u>£ 468,775</u>
	=====	=====	=====	=====	=====
At 31 March 2024	<u>£ 253,923</u>	<u>£ 192,678</u>	<u>£ 10,651</u>	<u>£ 14,590</u>	<u>£ 471,842</u>
	=====	=====	=====	=====	=====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

8 Fixed Assets (cont)

Depreciation is calculated to write down the value of fixed assets over their expected useful lives. The rates used are

Furniture and equipment	25% (RB)
Lease premium	over 125 years (SL)
Building	over 50 years (SL)
Garden Improvements	over 25 years (SL)

In 1997 the Group acquired a lease for 125 years of a piece of land on which it has built a Scout Hall which opened in 2004. The premium of the lease included the cost of providing the services to the site and the communal infrastructure of square, car parks and paths that are shared by the other site users.

In September 2024 the Group had the opportunity to buy a piece of land near to the Scout Hall at the back of one of the bungalows in Bell Lane which could be used as an outdoor space for scouting activities. As the land was designated as a building plot the price was high, but as the Group had enough funds in the bank to purchase the land at auction, the trustees took the decision that the land would be a good investment opportunity and would make far better use of the money than just sitting in the bank.

The Group also has some camping equipment and furniture from the old hall that has historically been written off as acquired. The assets have little or no open market value so the trustees have agreed that they should be assumed to be fully depreciated for accounts purposes. Equipment for the new hall and new camping and activity equipment costing more than £100 is capitalised at cost.

9 Investments

				2025	2024
	Cost at 1 st April 2024 £	Transfer £	Gain on revaluation £	Total £	Total
M&G Charifund	50,000	-	65,004	115,004	103,844
United Trust	56,549	(56,549)	-	-	56,549
Market value at year end	<u>£ 106,549</u> =====	<u>(56,549)</u> =====	<u>£ 65,004</u> =====	<u>£ 115,004</u> =====	<u>£ 160,393</u> =====
				£	£
Historical cost				<u>£ 50,000</u> =====	<u>£ 106,549</u> =====
Represented by:				Market value at year end	Gain/(Loss) for year
M&G Charifund				115,004	11,160
				<u>£ 115,004</u> =====	<u>£ 11,160</u> =====

10 Stock

	2025	2024
	£	£
At 1 April 2024	458	416
Added in the year	456	1,634
Expensed in the year	(494)	(1,592)
At 31 March 2025	<u>£ 420</u> =====	<u>£ 458</u> =====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors	2025	2024
	£	£
Membership fees – next year	11,505	9,486
Other debtors	4,290	1,494
Prepayments	2,672	2,736
	<u>£ 18,467</u>	<u>£ 13,716</u>
	=====	=====
12 Cash at bank and in hand	2025	2024
	£	£
United Trust	56,549	-
Santander Current Account	1,186	2,817
Santander Current Account	5,123	11,082
Barclays Premium	14,047	34,680
Barclays Hall Hire	2,215	18,157
Barclays General Current	2,707	3,884
Barclays Fundraising	1,669	1,173
Cash	1,204	612
	<u>£ 84,700</u>	<u>£ 72,405</u>
	=====	=====
13 Current liabilities	2025	2024
Amounts falling due within one-year	£	£
Summer Camp	5,798	3,540
Archery Camp	1,020	1,326
Cycle camp	-	345
Cub camp	-	200
Activity equipment	-	120
Beaver Sleepover	106	30
District Camp	7,736	626
Hall – income in advance	1,367	395
Hall – gas, electricity, water and repairs	2,141	4,377
Cake stall money re 5K run	-	72
General expenses	-	23
Examiners fee	210	420
Christmas post	-	100
Photocopier	-	10
Trustees' expenses	232	1,071
Rupert Fison Centre Ltd	1,791	1,798
Explorer account	3,233	913
Computer Club	-	687
Christmas dinner	42	42
	<u>£ 23,676</u>	<u>£16,095</u>
	=====	=====

14 Capital Commitments

In March 2020 the Trustee Board had approved quotes of £3,018 for the redecoration of the hall of which £445 had been paid, £1,950 is included in creditors for work done but not invoiced and £623 relates to work still not carried out.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
1ST KESGRAVE SCOUT GROUP**

I report on the accounts of the 1st Kesgrave Scout Group for the year ended 31 March 2025, which are set out on pages 2 to 16.

Respective responsibilities of trustees and examiner

As the charity trustees 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 Charity's 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 charity 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.

Christine D Wade

Name: Christine D Wade

Qualification Accountant

Address: Hastings Wade
58-60 Stowupland Road

Stowmarket
Suffolk
IP14 5AL

Date: *26th January 2026*