

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

England & Wales · Charity number 510557

Details

Status Registered

Legal form Other

Registered 1980-10-06

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

Contact

Address Cowshacc
Oldford Lane
Welshpool
Powys
SY21 7TE

Phone 01938228472

Email farrell@cowshacc.org.uk

Activities

Objects: THE INSTUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP

Activities: Running a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the town's community facilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People

Geography

- Area of benefit: UNDEFINED
- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,900	£74,328	-	-
2024-03-31	£60,186	£59,530	-	-
2023-03-31	£55,452	£69,199	-	-
2022-03-31	£58,061	£81,423	-	-
2021-03-31	£64,077	£84,353	-	-

Trustees

Name	Role	Appointed
John Vincent Howells	Chair	2022-11-15
FARRELL MCMANUS		
Michael Poole		2016-02-03
SHANE SQUIBB		

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

England & Wales - Charity number 510557

Accounts

1st CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees' Report for the year ended 31st March 2025

The trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared on a 'receipts and payments' basis and as such there is no requirement to demonstrate compliance with formal accounting standards.

Objectives and activities

The running of a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the Town's community facilities. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit when preparing the activities for the year and believe that this is at the centre of what they provide throughout their activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year the charity has continued to run Scouting and Community Centre activities in line with its charitable objectives.

Financial review

The charity raised funds in order to meet the costs of providing the scouting and community centre activities required through the year. The requirement for free reserves for scouting activities is low and the charity therefore does not consider that significant free reserves are required. However, the charity continues to endeavour to maintain reserves covering at least 6 months operating costs on the community centre.

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Structure, governance and management

The Charity is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association.

New Trustees are appointed in accordance with the arrangements set out in the Policy, Organisation and Rules.

The trustees who served during the year were:

Mr F McManus
Mr V Howells
Mrs M S Squibb
Mr I Thompson
Mr M Poole

The Trustees report was approved by the Board of Trustees.

Mr. F McManus, Trustee, 1st November 2025

Sheet1

	Comm Centre 2023-24 £	Scouting 2023-24 £	Total 2023-24 £	Comm Centre 2024-25 £	Scouting 2024-25 £	Total 2024-25 £
Expenditure:						
Staff Costs	36002			45007		
Insurance	1825	52		1702		
Heat & Light	5285			5910		
Telephone	1018			1089		
Cleaning	410			516		
Printing & Stationery	58			424		
Rent						
Accounting & HR Services	2433			1866		
Waste Disposal	469			593		
PV Panels battery upgrade				8844		
Consumables and Equipment	843			290		
Maintenance	3274			3498		
Scouting Activity		1464			2095	
Scout Capitation		3233			1914	
Scout Equipment/Tents		1284				
Other	1456	424		630		
	<u>53073</u>	<u>6457</u>		<u>70369</u>	<u>4009</u>	
Income:						
Donations	50	1120			500	
Grant re PV Panels battery				8844		
Facilities hire	51111			48742		
Interest	411	42		413	281	
PV Panels	2024			1056		
Scouting Activities		4467			2776	
Other		961		288		
	<u>53596</u>	<u>6590</u>		<u>59343</u>	<u>3557</u>	
Net	<u>523</u>	<u>133</u>		<u>-11026</u>	<u>-452</u>	
Brought Forward 01.04:						
Cash at bank	27582	22322	49904	28105	22455	50560
debtors (HMRC)				3705		3705
	<u>27582</u>	<u>22322</u>	<u>49904</u>	<u>31810</u>	<u>22455</u>	<u>54265</u>
Difference for year	523	133	656	-11026	-452	-11478
Carried Forward 31.03:	<u>28105</u>	<u>22455</u>	<u>50560</u>	<u>20784</u>	<u>22003</u>	<u>42787</u>
Represented by:						
Cash at bank	28305	22455	50760	17795	22887	40682
debtors (HMRC)				2105		2105
debtor Scouts re grant				884		884
Creditors	-200		-200		-884	-884
	<u>28105</u>	<u>22455</u>	<u>50560</u>	<u>20784</u>	<u>22003</u>	<u>42787</u>

ISTCLIVE'S OWN SCOUT GROUP, WELSHPOOL

Independent examiner's report

TO THE TRUSTEES OF ISTCLIVE'S OWN SCOUT GROUP, WELSHPOOL

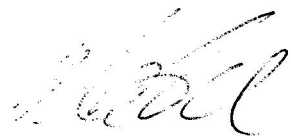
I report on the accounts of the for the year ended 31st March 2025 which are attached.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an independent examination rather than a full audit is sufficient insofar as the accounts have been prepared on a 'receipts and payments' basis reflecting the level of turnover for the year.

Basis of independent examiner's report

I have examined the accounting records kept by the charity and the accounts presented with those records and have sought explanations from the trustees as necessary. In my opinion, the accounts present a true and fair view.



27/10/25

Mrs Natasha Leslie

Llys 2

Llanfechain

Powys

SY22 6XD

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

England & Wales - Charity number 510557

Accounts

Trustees Report

Annual General Meeting of 1st November 2024

The trustees present their report and accounts for the year ended 31 March 2024. The accounts have been prepared in accordance with the Charity Commission and accounting policies set out in note 1 to the accounts and comply with the charity's Royal Charter 4 January 1912, the Charities Act 2011 and '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) (as amended for accounting periods commencing from 1 January 2016)".

Objectives and activities

The running of a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the Town's community facilities. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit when preparing the activities for the year and believe that this is at the centre of what they provide throughout their activities.

Achievements and performance

We continue to make progress recovering from the effects of Covid. Good progress has been building on the recovery programme that the committee put in place once the restrictions that Covid placed on organisations were lifted. The Committee has endeavoured to keep any increases to booking rates as modest and considerate as possible but the inevitable impact of the recent high inflation period has necessitated some increased in fees.

The Committee has reviewed staffing arrangements and have staffed the Centre with Centre Manager and a part time cleaner, a salaried relief manager covering for holiday and unavoidable absences. Volunteer help is arranged as and when

necessary. Staffing will continue to be kept under review, matching staffing levels to demand. The committee acknowledge that the dedication of staff in the past twelve months has contributed to the success of our recovery programme.

Scout, Cub and Beaver meetings have taken place over the last 12 months, and we currently have approximately 50 children, from age 6 to 14, we offer as full a range of scouting activities as possible. Our fund raising activities are limited due to a lack of volunteers although some activity has taken place in cooperation with local supermarkets with bag packing. Our traditional Scout Christmas Post took place in 2023.

Financial review

The requirement for free reserves for scouting activities is low and the charity therefore does not feel that significant free reserves are required, whilst endeavouring to maintain reserves covering at least 6 months operating costs on the community centre.

We continue to maintain a higher level of reserves than required and the committee is mindful that with the building approaching its 10th anniversary that there will be an increase in maintenance costs as equipment reaches the end of its useful, and safe, life. The committee has taken advantage of any appropriate grants that are available to maintain and improve the facilities for the benefit of the scouting activities and the community users. The charity has restricted reserves which relate to the Scout Headquarters and Community Centre. These are diminished each year as the property depreciates.

Bookings have steadily improved. The change of booking policy, implemented by the centre manager post pandemic to keep a full day per week free for short notice bookings continues to be successful and has contributed to an overall increase in the centres use. The relaxation of weekend booking policy continues to contribute to additional booking and increased income.

Changes introduced by the committee in the last year in matters relating to financial planning and undertaking more work in the preparation of accounting information has yielded a benefit in the information available to the committee together with a reduction in costs for professional services; this is in no small part due to the committee having the benefit of our treasurer, who has a professional accounting background.

The Charity is grateful for the continued assistance of its volunteers, who take on a number of roles, from Committee Members, Leaders and Assistant Leaders and Section Assistants and who give up their time free of charge to assist with the aims and activities of the Charity. We also give thanks to the Parents who give up their free time to help with the various activities that are run throughout the year. The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Structure, governance and management.

The Charity is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association. New Trustees are appointed in accordance with the arrangements set out in the Policy, Organisation and Rules. The trustees who served during the year were :-

Vincent Howells	Chair
Myfanwy Shane Squibb	Secretary
Bronwen Poole(Dec'd)	Treasurer
Ian Thomson	Acting Treasurer
Farrell McManus	Group Scout Leader
Michael Poole	Committee Member

Sheet1

	Comm Centre 2022-23 £	Scouting 2022-23 £	Total 2022-23 £	Comm Centre 2023-24 £	Scouting 2023-24 £	Total 2023-24 £
Expenditure:						
Staff Costs	38202			36002		
Insurance	1698			1825	52	
Heat & Light	4812			5285		
Telephone	1023			1018		
Cleaning	361			410		
Printing & Stationery	30			58		
Rent						
Accounting & HR Services	3605			2433		
Waste Disposal				469		
Consumables and Equipment	5844			843		
Maintenance	3394			3274		
Scouting Activity		2776			1464	
Scout Capitation		5858			3233	
Scout Equipment/Tents					1284	
Other	1596			1456	424	
	<u>60565</u>	<u>8634</u>		<u>53073</u>	<u>6457</u>	
Income:						
Donations	220	410		50	1120	
Grants	4131					
Facilities hire	41537			51111		
Interest				411	42	
PV Panels	643			2024		
Scouting Activities		5540			4467	
Other	2094	877			961	
	<u>48625</u>	<u>6827</u>		<u>53596</u>	<u>6590</u>	
Net	<u>-11940</u>	<u>-1807</u>		<u>523</u>	<u>133</u>	
Brought Forward 01.04:						
Cash at bank	38476	24129	62605	27582	22322	49904
debtors			0			
Creditors			0			
	<u>38476</u>	<u>24129</u>	<u>62605</u>	<u>27582</u>	<u>22322</u>	<u>49904</u>
Difference for year	-11940	-1807	-13747	523	133	656
Carried Forward 31.03:	<u>26536</u>	<u>22322</u>	<u>48858</u>	<u>28105</u>	<u>22455</u>	<u>50560</u>
Represented by:						
Cash at bank	27582	22322	49904	28305	22455	50760
debtors	516					
Creditors	-1562		-1562	-200		-200
	<u>26536</u>	<u>22322</u>	<u>48858</u>	<u>28105</u>	<u>22455</u>	<u>50560</u>

1STCLIVE'S OWN SCOUT GROUP, WELSHPOOL

**Independent examiner's report
TO THE TRUSTEES OF 1STCLIVE'S OWN SCOUT GROUP, WELSHPOOL**

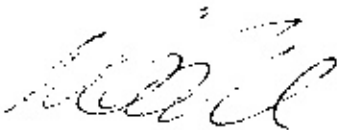
I report on the accounts of the for the year ended 31st March 2024 which are attached.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an independent examination rather than a full audit is sufficient insofar as the accounts have been prepared on a 'receipts and payments' basis reflecting the level of turnover for the year.

Basis of independent examiner's report

I have examined the accounting records kept by the charity and the the accounts presented with those records and have sought explanations from the trustees as necessary. In my opinion, the accounts present a 'true and fair view'.



Mrs Natasha Leslie,
Greenfields
3 Church Farm Close
Forden
Welshpool
Powys SY21 8FD

30/10/2024

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

England & Wales - Charity number 510557

Accounts

The trustees present their report and accounts for the year ended 31 March 2023. The accounts have been prepared in accordance with the Charity Commission and accounting policies set out in note 1 to the accounts and comply with the charity's Royal Charter 4 January 1912, the Charities Act 2011 and '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) (as amended for accounting periods commencing from 1 January 2016)".

Objectives and activities

The running of a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the Town's community facilities. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit when preparing the activities for the year and believe that this is at the centre of what they provide throughout their activities.

Achievements and performance

We continue to make progress following the Covid recovery under the stewardship of a new chairman and three additional trustees, which has strengthened the committee structure. We have seen an increase in bookings but due to high UK inflation, which has placed a significant burden on our user groups, the Committee has endeavoured to keep any increases to booking rates as modest and considerate as possible.

The Committee has reviewed staffing arrangements and have staffed the Centre with Centre Manager and a part time cleaner, a salaried relief manager covering for holiday and unavoidable absences and volunteer help arranged as and when necessary. Staffing will continue to be kept under review, matching staffing levels to demand.

Scout, Cub and Beaver meetings have fully resumed and we currently have approximately 50 children, from age 6 to 14, who we offer as full a range of scouting activities as possible. Our fund raising activities remain somewhat dormant although our traditional Scout Christmas Post has been re-established.

All of us here at 1st Clive's Own Welshpool, be they Leaders, Employees, Committee Members or Volunteers are still here, and will continue to be, serving the children, parents and wider community of our town and area. We are still in a good fiscal position and ready for the challenges ahead.

Financial review

The requirement for free reserves for scouting activities is low and the charity therefore does not feel that significant free reserves are required, whilst endeavouring to maintain reserves covering at least 6 months operating costs on the community centre, however, over the last couple of years with the uncertainties surrounding the pandemic the charity has maintained a higher than required level. The charity has restricted reserves which relate to the Scout Headquarters and Community Centre. These are diminished each year as the property depreciates.

Bookings have steadily recovered and the Centre Manager has directed renewed bookings in the diary to allow there to be a whole day per week free of regular bookings, which has proved a worthwhile strategy as it has enabled us to offer full day availability for ad hoc bookings. The Committee have also relaxed the restriction on regular bookings for the weekends, to a limited level, which has also improved booking income.

Referring back to last year's report, our hope to purchase our site freehold has not proved possible, as our current landlord, with whom we continue to have an excellent relationship, wish to retain the freehold for now.

The Committee continue to look to source appropriate grant monies for the benefit of both the scouting and community centre sides of our activities. The Committee's overall long term objective continues to be attaining self-sustainability.

The Charity is grateful for the continued assistance of its volunteers, who take on a number of roles, from Committee Members, Leaders and Assistant Leaders and Section Assistants and who give up their time free of charge to assist with the aims and activities of the Charity. We also give thanks to the Parents who give up their free time to help with the various activities that are run throughout the year. The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Structure, governance and management The Charity is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association. New Trustees are appointed in accordance with the arrangements set out in the Policy, Organisation and Rules. The trustees who served during the year were :-

Vincent Howells	Chair
Myfanwy Shane Squibb	Secretary
Bronwen Poole	Treasurer
Farrell McManus	Group Scout Leader
Michael Poole	Committee Member

Sheet1

	Comm Centre 2021-22 £	Scouting 2021-22 £	Total 2021-22 £	Comm Centre 2022-23 £	Scouting 2022-23 £	Total 2022-23 £	Notes
Expenditure:							
Staff Costs	34819			38202			
Insurance	1450			1698			
Heat & Light	4732			4812			
Telephone	965			1023			
Cleaning	876			361			
Printing & Stationery	305			30			
Rent		142					
Accounting & HR Services	2229			3605			1
Consumables and Equipment				5844			2
Maintenance				3394			3
Scouting Activity		1950			2776		
Scout Capitation					5858		4
Scout Equipment/Tents		873					
Other	1705	40		1596			
	<u>47081</u>	<u>3005</u>		<u>60565</u>	<u>8634</u>		
Income:							
Donations		80		220	410		
Grants	11882			4131			
Facilities hire	25253			41537			
PV Panels				643			
Scouting Activities		4568			5540		4
Other	1273			2094	877		
	<u>38408</u>	<u>4648</u>		<u>48625</u>	<u>6827</u>		
Net	<u>-8673</u>	<u>1643</u>		<u>-11940</u>	<u>-1807</u>		
Brought Forward 01.04:							
Cash at bank	48270	7582	55852	38476	24129	62605	
debtors	2440		2440			0	
Creditors	-6214		-6214			0	
	<u>44496</u>	<u>7582</u>	<u>52078</u>	<u>38476</u>	<u>24129</u>	<u>62605</u>	
Difference for year	-8673	1643	-7030	-11940	-1807	-13747	
Carried Forward 31.03:	<u>35823</u>	<u>9225</u>	<u>45048</u>	<u>26536</u>	<u>22322</u>	<u>48858</u>	
Add one-off legacy		14904	14904			0	
			0			0	
Total	<u>35823</u>	<u>24129</u>	<u>59952</u>	<u>26536</u>	<u>22322</u>	<u>48858</u>	
Represented by:							
Cash at bank	38476	24129	62605	27582	22322	49904	
debtors	580			516			
Creditors	-3233		-3233	-1562		-1562	
	<u>35823</u>	<u>24129</u>	<u>59952</u>	<u>26536</u>	<u>22322</u>	<u>48858</u>	

1STCLIVE'S OWN SCOUT GROUP, WELSHPOOL

Independent examiner's report TO THE TRUSTEES OF 1STCLIVE'S OWN SCOUT GROUP, WELSHPOOL

I report on the accounts of the for the year ended 31st March 2023 which are attached.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an independent examination rather than a full audit is sufficient insofar as the accounts have been prepared on a 'receipts and payments' basis reflecting the level of turnover for the year.

Basis of independent examiner's report

I have examined the accounting records kept by the charity and the the accounts presented with those records and have sought explanations from the trustees as necessary. In my opinion, the accounts present a 'true and fair view' .

Mrs Natasha Leslie,
Llys Teg
Oldford Lane
Welshpool
Powys SY21 7TE

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

England & Wales - Charity number 510557

Accounts

Charity registration number 510557

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL
Annual report and unaudited financial statements
For the year ended 31 March 2022

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Legal and administrative information

Trustees

Mr F McManus
Mrs B Poole
Mr M Poole
Mrs S Squibb

Charity number

510557

Principal address

1st Clive's Own Welshpool Scout Headquarters and
Community Centre
Oldford Lane
Welshpool
Powys
SY21 7TE

Independent examiner

Cadwallader & Co LLP
Eagle House
25 Severn Street
Welshpool
Powys
SY21 7AD

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

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Balance sheet	5
Notes to the financial statements	6 - 13
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1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report

For the year ended 31 March 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Royal Charter 4 January 1912, the Charities Act 2011 and "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) (as amended for accounting periods commencing from 1 January 2016)".

Objectives and activities

The running of a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the Town's community facilities. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit when preparing the activities for the year and believe that this is at the centre of what they provide throughout their activities.

Achievements and performance

It has been a turbulent year. A succession of lockdowns, restricted openings and rock bottom confidence in mixing, amongst our user groups, has made it a challenging time. Bookings are showing signs of recovery as well as numbers at meetings, with due reference to the current and ever-changing government guidelines. The Centre Manager Mrs Kylie Carter, with help from the Committee and our newly appointed cleaner Mrs Helen Thomas, have managed the Centre for the bulk of the year without the post of caretaker being refilled.

On January 4th 2022, we welcomed Mr Dean Fairchild who started his probation as our new Caretaker. Unfortunately, he was only 6 weeks into his probation when he succumbed to Covid and at our year end, is still on sick leave.

Our leaders have continued to organise and run online 'Zoom' meetings and are holding face to face meetings where possible, in line with Scout Association guidelines.

Due to the pandemic, it has not been possible to run our usual fund raising activities, two of our main ones being our Scout Christmas Post and our Spring Bank Holiday Customs Post. It is hoped these and other events can be resurrected in the coming financial year.

The community centre is recovering, though bookings for meetings and the numbers attending are modest. We have continued to host the Welsh Blood Transfusion sessions and Powys Health Teaching Board have made considerable use of the centre, as their usual training facilities are too cramped to allow social distancing. We have developed our own additional Covid risk assessment which is issued to all hirers and an extra cleaning regime is in place.

As mentioned in last year's report, our thoughts, prayers and sympathies are still with all who have been victims of this indiscriminate pandemic. All of us here at 1st Clive's Own Welshpool, be they Leaders, Employees, Committee Members or Volunteers are still here, and will continue to be, serving the children, parents and wider community of our town and area. We are still in a good fiscal position and ready for the challenges ahead.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report (continued)

For the year ended 31 March 2022

Financial review

Furlough support has now ceased, so we continue to be as prudent as possible with our finances during this period and have looked to our reserves to bridge any cashflow shortfall, understanding that this can only be a short-term strategy.

The requirement for free reserves for scouting activities is low and the charity therefore does not feel that significant free reserves are required, whilst endeavouring to maintain reserves covering at least 6 months operating costs on the community centre. However, over the last couple of years with the uncertainties surrounding the pandemic the charity has maintained a higher than required level.

The charity has restricted reserves which relate to the Scout Headquarters and Community Centre. These are diminished each year as the property depreciates.

As we look to the start of a new financial year, bookings are returning and we are contacting our hirers who haven't yet returned, to enquire how best we can help them return and to encourage them back.

On 1st July 2021, the Scout Group were very fortunate to receive a legacy of £14,904 from the Estate of the Late Ivor Richards. The committee are currently considering how best to use these funds for the lasting benefit of the Scout Group. One main idea being pursued is to purchase the freehold of our site and a parcel of land adjoining it, so as to secure our future tenure and expand the activities we can offer the children onsite.

The Charity is grateful for the continued assistance of its volunteers who take on a number of roles from Committee Members, Leaders and Assistant Leaders and Section Assistants and who give up their time free of charge to assist with the aims and activities of the Charity. We also give thanks to the Parents who give up their free time to help with the various activities that are run throughout the year.

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Structure, governance and management

The Charity is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association.

New Trustees are appointed in accordance with the arrangements set out in the Policy, Organisation and Rules.

The trustees who served during the year were:

Mr F McManus
Mrs B Poole
Mr M Poole
Mrs S Squibb

The Trustees report was approved by the Board of Trustees.

Mr F McManus
Trustee



Dated: 26 October 2022

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Independent examiner's report

TO THE TRUSTEES OF 1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 4 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's 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.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Cadwallader & Co LLP

Sharon Davies FCA
Eagle House
25 Severn Street
Welshpool
Powys
SY21 7AD

Cadwallader & Co LLP.

Dated: 26 October 2022

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Statement of financial activities including income and expenditure account

For the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Voluntary income	2	26,966	-	26,966	54,740	-	54,740
Charitable activities	3	31,086	-	31,086	9,316	-	9,316
Investments	4	9	-	9	21	-	21
Total income		58,061	-	58,061	64,077	-	64,077
Expenditure on:							
Charitable activities	5	52,164	29,259	81,423	52,861	31,492	84,353
Net income/(expenditure) for the year/ Net movement in funds							
		5,897	(29,259)	(23,362)	11,216	(31,492)	(20,276)
Fund balances at 1 April 2021		72,132	393,286	465,418	60,916	424,778	485,694
Fund balances at 31 March 2022		78,029	364,027	442,056	72,132	393,286	465,418

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Balance sheet

As at 31 March 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		382,104		413,341
Current assets					
Debtors	9	580		2,440	
Cash at bank and in hand		62,605		55,851	
		<u>63,185</u>		<u>58,291</u>	
Creditors: amounts falling due within one year	10	3,233		6,214	
Net current assets			<u>59,952</u>		<u>52,077</u>
Total assets less current liabilities			<u>442,056</u>		<u>465,418</u>
Income funds					
Restricted funds			364,027		393,286
Unrestricted funds			78,029		72,132
			<u>442,056</u>		<u>465,418</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 26 October 2022 and are signed on its behalf by:



Mr F McManus
Trustee

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies

Company information

1st Clive's Own Scout Group, Welshpool is a charity governed by the Royal Charter 4 January 1912.

1.1 Accounting convention

These accounts have been prepared in accordance with the charity's Royal Charter 4 January 1912, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 (as amended for accounting periods commencing from 1 January 2016) and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have considered the impact of COVID 19 alongside the usual going concern considerations and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	The building is depreciated over the length of the lease which expires on 28/09/2034
Fixtures, fittings and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

1 Accounting policies (Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Voluntary income

	2022 £	2021 £
Donations and gifts	15,084	2,576
Grants	11,882	52,164
	<u>26,966</u>	<u>54,740</u>
For the year ended 31 March 2021		<u><u>54,740</u></u>
Grants receivable for core activities		
Coronavirus Job Retention Scheme	6,692	26,497
Other Coronavirus Grants	2,000	23,000
Employment Allowance	2,998	2,667
Statutory Sick Pay Receivable	192	-
	<u>11,882</u>	<u>52,164</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

3 Charitable activities

	Scouting £	Community Centre £	Total £	2021 £
Charitable activities	4,569	25,253	29,822	8,030
Other income	-	1,264	1,264	1,286
	<u>4,569</u>	<u>26,517</u>	<u>31,086</u>	<u>9,316</u>
Analysis by fund				
Unrestricted funds	<u>4,569</u>	<u>26,517</u>	<u>31,086</u>	
For the year ended 31 March 2021				
Unrestricted funds	<u>210</u>	<u>9,106</u>		<u>9,316</u>

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>9</u>	<u>21</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

5 Charitable activities

	Community Centre	Scouting	Total	2021
	£	£	£	£
Staff costs	34,819	-	34,819	38,765
Depreciation and impairment	32,317	-	32,317	31,898
Cleaning	876	-	876	698
Telephone	965	-	965	947
Advertising	14	-	14	-
Post and stationery	305	-	305	240
Repairs and renewals	1,296	-	1,296	3,035
Rates and water	23	-	23	108
Insurance	1,450	-	1,450	1,396
Light and heat	4,732	-	4,732	1,985
Activities	40	-	40	40
Scouts	-	1,950	1,950	1,170
Sundries	265	-	265	275
Rent	-	142	142	100
	<u>77,102</u>	<u>2,092</u>	<u>79,194</u>	<u>80,657</u>
Share of governance costs (see note 6)	2,006	223	2,229	3,696
	<u>79,108</u>	<u>2,315</u>	<u>81,423</u>	<u>84,353</u>
Analysis by fund				
Unrestricted funds	49,849	2,315	52,164	
Restricted funds	29,259	-	29,259	
	<u>79,108</u>	<u>2,315</u>	<u>81,423</u>	
For the year ended 31 March 2021				
Unrestricted funds	51,221	1,640		52,861
Restricted funds	31,492	-		31,492
	<u>82,713</u>	<u>1,640</u>		<u>84,353</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

6 Support and governance costs	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Accountancy	-	2,229	2,229	3,696	Governance
	-	2,229	2,229	3,696	
Analysed between Charitable activities	-	2,229	2,229	3,696	

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	2
Employment costs	£	£
Wages and salaries	33,915	37,651
Other pension costs	808	1,114
	34,819	38,765

None of the Trustees have received any remuneration or benefits from the Charity.

There were no employees whose annual remuneration was more than £60,000.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

8 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2021	593,646	43,742	637,388
Additions	-	1,080	1,080
At 31 March 2022	593,646	44,822	638,468
Depreciation and impairment			
At 1 April 2021	190,876	33,171	224,047
Depreciation charged in the year	29,989	2,328	32,317
At 31 March 2022	220,865	35,499	256,364
Carrying amount			
At 31 March 2022	372,781	9,323	382,104
At 31 March 2021	402,770	10,571	413,341

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	580	2,440

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	58	-
Other creditors	1,516	4,570
Accruals and deferred income	1,659	1,644
	3,233	6,214

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Resources expended	Balance at 1 April 2021	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Community Centre	424,778	(31,492)	393,286	(29,259)	364,027

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Detailed trading and profit and loss account For the year ended 31 March 2022

	2022 £	2021 £
Incoming Resources		
<u>Voluntary income</u>		
<i>Unrestricted</i>		
Donations	15,084	2,576
UF Other donations and legacies	-	-
Grants	11,882	52,164
	<u>26,966</u>	<u>54,740</u>
<u>Income from charitable activities</u>		
<i>Unrestricted</i>		
Subs	4,569	210
Hall hire	25,253	7,820
Other income	1,264	1,286
	<u>31,086</u>	<u>9,316</u>
<u>Income from investments</u>		
<i>Unrestricted</i>		
Interest received	9	21
	<u>9</u>	<u>21</u>
Total incoming resources	<u>58,061</u>	<u>64,077</u>
Resources expended		
<u>Charitable expenditure</u>		
<i>Unrestricted</i>		
Governance costs (Accountancy)	2,229	3,696
Activities	-	-
Scouts	1,950	1,128
Rent	142	100
Insurance	-	42
Wages	33,915	37,651
Staff pension costs defined contribution	808	1,114
Cleaning	876	698
Telephone	965	947
Advertising	40	40
Post and stationery	305	240
Sundries	265	275
Repairs and renewals	1,296	3,034
Rates and water	23	108
Insurance	1,450	1,396
Light and heat	4,732	1,985
Interest on PAYE	96	-
Bank charges	14	-
Depreciation	3,058	406
<i>Restricted</i>		
Depreciation	29,259	31,492
Total resources expended	<u>81,423</u>	<u>84,352</u>
Net income/(expenditure)	<u>(23,362)</u>	<u>(20,276)</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

England & Wales - Charity number 510557

Accounts

Charity Registration No. 510557

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL
Annual report and unaudited financial statements
For the year ended 31 March 2021

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Legal and administrative information

Trustees	Mr F McManus Mrs B Poole Mr M Poole Mrs S Squibb
Charity number	510557
Principal address	1st Clive's Own Welshpool Scout Headquarters and Community Centre Oldford Lane Welshpool Powys SY21 7TE
Independent examiner	Cadwallader & Co LLP Eagle House 25 Severn Street Welshpool Powys SY21 7AD

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

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1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report

For the year ended 31 March 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Royal Charter 4 January 1912, the Charities Act 2011 and "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) (as amended for accounting periods commencing from 1 January 2016)".

Objectives and activities

The running of a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the Town's community facilities. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit when preparing the activities for the year and believe that this is at the centre of what they provide throughout their activities.

Achievements and performance

It is fair to say it has been a unique year. The financial year of the charity started just over a week into the first lockdown in April 2020. All bookings were cancelled. All face-to-face scout meetings were prohibited by both Government and The Scout Association. The charity had no other thought than to comply. The casualty lists made grim reading as the first wave surged on. Then lockdown began to have an impact. Some light was seen at the end of this first tunnel.

The scout leaders, to their credit, once over the initial shock, organised and ran online 'Zoom' meetings, the software licences provided by The Scout Association to facilitate such efforts and scouting, of a sort, carried on.

The community centre side of the activities fared less well. There could be no face-to-face meetings. The only service the charity could be of, was to facilitate Welsh Blood Transfusion sessions, the first of which the committee unanimously sanctioned to be 'pro bono' as a contribution to the tremendous efforts being made to survive the pandemic.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report (continued)

For the year ended 31 March 2021

Financial review

The charity made fullest use of the furlough system for the Centre Manager and Caretaker employees. They agreed to accept temporary salary reductions to reduce financial strain due to the income stream evaporating overnight. During the full furlough period they both suspended work altogether with a watch on the premises being covered on a voluntary basis. Once a limited reopening was allowed, the Centre Manager continued working from home on 20% hours to handle such administration as necessary, co-ordinating the work of the Caretaker, also working 20% hours but onsite to service the few bookings allowable (Health staff training, Blood Transfusion clinics as examples).

The charity has been as prudent as possible with finances during this period, husbanding funds carefully and not missing any opportunity to explore any and all government assistance.

The charity has applied for and received the statutory grants of which they were entitled to.

It has, therefore, been a 'two steps forward one step back' progress.

As the charity ends its year, they have an all but empty bookings diary, the caretaker has retired (a replacement will be sought as and when bookings and consequently income increase) the Centre Manager, working from home, continues to maintain contact with the hirers to ensure the charity hits the ground running when able to service the community fully again and the leader team continue to provide an online offering to all children they can.

It has been a dark time for all. Thoughts, prayers and sympathies go out to all who have been victims of this indiscriminate pandemic.

All at 1st Clive's Own Welshpool, be they Leaders, Employees, Committee Members, Volunteers or children in the care of the charity, are determined that when the clouds finally clear, they will be there, continuing to serve the children, parents and wider community of the town and area. The charity is in a good fiscal position and ready for the challenges ahead.

The requirement for free reserves for scouting activities is low and the charity therefore does not feel that significant free reserves are required, whilst endeavouring to maintain reserves covering at least 6 months operating costs on the community centre.

The charity has restricted reserves which relate to the Scout Headquarters and Community Centre. These are diminished each year as the property depreciates

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report (continued)

For the year ended 31 March 2021

Structure, governance and management

The Charity is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association.

New Trustees are appointed in accordance with the arrangements set out in the Policy, Organisation and Rules.

The trustees who served during the year were:

Mr F McManus
Mrs B Poole
Mr M Poole
Mrs S Squibb

The Trustees report was approved by the Board of Trustees.

Mr F McManus

Trustee

Dated: 20 October 2021

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Independent examiner's report

TO THE TRUSTEES OF 1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

I report on the accounts of the for the year ended 31 March 2021, which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an 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 next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Cadwallader & Co LLP

Sharon Davies FCA
Eagle House
25 Severn Street
Welshpool
Powys
SY21 7AD

Dated: 20 October 2021

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Statement of financial activities including income and expenditure account

For the year ended 31 March 2021

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£
<u>Income from:</u>					
Voluntary income	3	54,740	-	54,740	4,742
Charitable activities	4	9,316	-	9,316	39,911
Investments	5	21	-	21	249
Total income		<u>64,077</u>	<u>-</u>	<u>64,077</u>	<u>44,902</u>
<u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities	6	52,861	31,492	84,353	92,837
Total resources expended		<u>52,861</u>	<u>31,492</u>	<u>84,353</u>	<u>92,837</u>
Net income/(expenditure) for the year/ Net movement in funds		11,216	(31,492)	(20,276)	(47,935)
Fund balances at 1 April 2020		60,916	424,778	485,694	533,629
Fund balances at 31 March 2021		<u><u>72,132</u></u>	<u><u>393,286</u></u>	<u><u>465,418</u></u>	<u><u>485,694</u></u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Balance sheet

As at 31 March 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		413,341		445,339
Current assets					
Debtors	12	2,440		6,225	
Cash at bank and in hand		55,851		35,420	
		<u>58,291</u>		<u>41,645</u>	
Creditors: amounts falling due within one year	13	6,214		1,290	
		<u>6,214</u>		<u>1,290</u>	
Net current assets			52,077		40,355
Total assets less current liabilities			<u>465,418</u>		<u>485,694</u>
Income funds					
Restricted funds			393,286		424,778
Unrestricted funds			72,132		60,916
			<u>465,418</u>		<u>485,694</u>

The financial statements were approved by the Trustees on 20 October 2021 and are signed on its behalf by:

Mr F McManus
Trustee

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

Company information

1st Clive's Own Scout Group, Welshpool is a charity governed by the Royal Charter 4 January 1912.

1.1 Accounting convention

These accounts have been prepared in accordance with the charity's Royal Charter 4 January 1912, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 (as amended for accounting periods commencing from 1 January 2016) and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have considered the impact of COVID 19 alongside the usual going concern considerations and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	The building is depreciated over the length of the lease which expires on 28/09/2034
Fixtures, fittings and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

The charity is exempt from tax on its charitable activities.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

1 Accounting policies

(Continued)

1.13 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Voluntary income

	2021 £	2020 £
Donations and gifts	2,576	1,934
Grants	52,164	2,531
Other	-	277
	<u>54,740</u>	<u>4,742</u>
For the year ended 31 March 2020		<u><u>4,742</u></u>
Grants receivable for core activities		
Coronavirus Job Retention Scheme	26,497	-
Other Coronavirus Grants	23,000	-
Employment Allowance	2,667	2,531
	<u>52,164</u>	<u>2,531</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

4 Charitable activities

	Scouting	Community Centre	Total	2020
	£	£	£	£
Charitable activities	210	7,820	8,030	37,902
Other income	-	1,286	1,286	2,009
	<u>210</u>	<u>9,106</u>	<u>9,316</u>	<u>39,911</u>
Analysis by fund				
Unrestricted funds	<u>210</u>	<u>9,106</u>	<u>9,316</u>	
For the year ended 31 March 2020				
Unrestricted funds	<u>4,091</u>	<u>35,820</u>		<u>39,911</u>

5 Investments

	Unrestricted funds	Total 2020
	£	£
Interest receivable	<u>21</u>	<u>249</u>
For the year ended 31 March 2020	<u>249</u>	<u>249</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

6 Charitable activities

	Community Centre	Scouting	Total	2020
	£	£	£	£
Staff costs	38,765	-	38,765	41,457
Depreciation and impairment	31,898	-	31,898	32,586
Cleaning	698	-	698	1,207
Telephone	947	-	947	1,006
Advertising	-	-	-	7
Post and stationery	240	-	240	357
Repairs and renewals	3,035	-	3,035	4,232
Rates and water	108	-	108	25
Insurance	1,396	-	1,396	1,357
Light and heat	1,985	-	1,985	3,589
Training	-	-	-	18
Activities	40	-	40	39
Scouts	-	1,170	1,170	5,000
Sundries	275	-	275	231
Rent	-	100	100	100
	<u>79,387</u>	<u>1,270</u>	<u>80,657</u>	<u>91,211</u>
Share of governance costs (see note 7)	3,326	370	3,696	1,626
	<u>82,713</u>	<u>1,640</u>	<u>84,353</u>	<u>92,837</u>
Analysis by fund				
Unrestricted funds	51,221	1,640	52,861	
Restricted funds	31,492	-	31,492	
	<u>82,713</u>	<u>1,640</u>	<u>84,353</u>	
For the year ended 31 March 2020				
Unrestricted funds	54,945	5,306		60,251
Restricted funds	32,586	-		32,586
	<u>87,531</u>	<u>5,306</u>		<u>92,837</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

7 Support and governance costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Accountancy	-	3,696	3,696	1,626	Governance
	<u>-</u>	<u>3,696</u>	<u>3,696</u>	<u>1,626</u>	
	<u>-</u>	<u>3,696</u>	<u>3,696</u>	<u>1,626</u>	
Analysed between Charitable activities	-	3,696	3,696	1,626	
	<u>-</u>	<u>3,696</u>	<u>3,696</u>	<u>1,626</u>	

9 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
	2	3
	<u>2</u>	<u>3</u>
Employment Costs	2021 £	2020 £
Wages and salaries	37,651	40,232
Pension costs	1,114	1,225
	<u>38,765</u>	<u>41,457</u>

During the year ended 31st March 2021 the Trustee Mr F McManus was remunerated as an employee of the charity. These payments are included within wages and salaries.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

11 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2020	593,646	43,842	637,488
Disposals	-	(100)	(100)
At 31 March 2021	593,646	43,742	637,388
Depreciation and impairment			
At 1 April 2020	161,617	30,532	192,149
Depreciation charged in the year	29,259	2,639	31,898
At 31 March 2021	190,876	33,171	224,047
Carrying amount			
At 31 March 2021	402,770	10,571	413,341
At 31 March 2020	432,029	13,310	445,339

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	2,440	6,225

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	4,570	252
Accruals and deferred income	1,644	1,038
	6,214	1,290

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Movement in funds		Balance at 31 March 2021
	£	Incoming resources	Resources expended	£
		£	£	
Community Centre	424,778	-	(31,492)	393,286
	<u>424,778</u>	<u>-</u>	<u>(31,492)</u>	<u>393,286</u>
	<u><u>424,778</u></u>	<u><u>-</u></u>	<u><u>(31,492)</u></u>	<u><u>393,286</u></u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Detailed trading and profit and loss account For the year ended 31 March 2021

	2021 £	2020 £
Incoming Resources		
<u>Voluntary income</u>		
<i>Unrestricted</i>		
Donations	2,576	1,934
UF Other donations and legacies	-	277
Grants	<u>52,164</u>	<u>2,531</u>
	<u>54,740</u>	<u>4,742</u>
<u>Income from charitable activities</u>		
<i>Unrestricted</i>		
Subs	210	4,091
Hall hire	7,820	33,811
Other income	<u>1,286</u>	<u>2,009</u>
	<u>9,316</u>	<u>39,911</u>
<u>Income from investments</u>		
<i>Unrestricted</i>		
Interest received	<u>21</u>	<u>249</u>
	<u>21</u>	<u>249</u>
Total incoming resources	<u>64,077</u>	<u>44,902</u>
Resources expended		
<u>Charitable expenditure</u>		
<i>Unrestricted</i>		
Governance costs (Accountancy)	3,696	1,626
Activities	-	38
Scouts	1,128	4,958
Rent	100	100
Insurance	42	42
Wages	37,651	40,232
Staff pension costs defined contribution	1,114	1,225
Cleaning	698	1,209
Telephone	947	1,006
Advertising	40	-
Post and stationery	240	357
Sundries	275	230
Repairs and renewals	3,035	4,232
Rates and water	108	25
Insurance	1,396	1,357
Light and heat	1,985	3,589
Training	-	18
Bank charges	-	7
Depreciation	406	-
<i>Restricted</i>		
Depreciation	31,492	32,586
Total resources expended	<u>84,353</u>	<u>92,837</u>
Net income/(expenditure)	<u>(20,276)</u>	<u>(47,935)</u>