

REGISTERED CHARITY NUMBER: 516163

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
105th Sheffield (High Green) Scout Group

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

105th Sheffield (High Green) Scout Group

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Chairman's Report	1
Report of the Trustees	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 20

105th Sheffield (High Green) Scout Group

Chairman's Report **for the Year Ended 31 March 2025**

It's with great pride and gratitude that I welcome you to our Annual General Meeting and present my report on another fantastic year for our prodigious group. It has been a pleasure to serve as your chair this past year, and I've thoroughly enjoyed seeing firsthand the diverse and exciting activities we provide. The events I personally attended were not only enjoyable but I experienced how they fostered personal growth, teamwork, and resilience among our young people and the volunteers that deliver them.

The trustee board and I continually adapt to how Scouting is run across the country. While implementing these changes can be challenging, we remain resilient, ensuring our group is well-managed, risks are mitigated, our equipment and building are in good order, and everyone follows the legal requirements.

We as a group continue to go from strength to strength, with all our sections expanding, in some cases now offering two meetings a week. This is in no small part down to the tireless enthusiasm and commitment of our volunteer team and I'd like to thank you all profusely for the time and effort you put into making scouting an inclusive, fulfilling experience for our young people here in High Green.

This year has been full of incredible achievements. Our Squirrels, Beavers, Cubs, and Scouts have taken part in countless adventures, from hikes to camps and skills workshops. We also participated in community events, strengthening our ties with local residents and organizations. These activities reinforced the values of service and citizenship by giving our members a chance to contribute meaningfully to their communities. It's great to see our wider scouting family coming together for these events, strengthening connections across the group. More details from each section are in their individual reports later in the booklet.

We are working hard to minimize our waiting lists by extending sections, but this is always tempered by the number of adult volunteers we can recruit. Fortunately, we do remarkably well at attracting new volunteers, welcoming nineteen this past year. This is due to our dedicated recruitment lead and our welcoming and supportive team of volunteers. If anyone is interested in joining us, even on a trial basis, please talk to a uniformed volunteer or email us at: volunteering@105highgreen.co.uk.

Financially, the group has maintained a stable position, thanks to the prudent management of our tireless treasurer and our successful fundraising efforts. I'd like to personally thank everyone who supported any of our initiatives throughout the year. These funds are crucial for maintaining our equipment and facilities, ensuring our group remains a safe and welcoming space for future generations. We continue to explore additional funding opportunities through grants, sponsorships, and community fundraising to ensure the sustainability and growth of our group.

Looking ahead, we have exciting plans. A whole-group camp is planned for September, bringing all sections together for a weekend of activities. We will also be planning the celebration of our centenary year in 2026.

Finally, a huge thank you to everyone who contributed to our success this year. To our young people, thank you for your enthusiasm. To our parents and volunteers, your support is invaluable. Scouting is about teamwork, and together, we are building a strong, vibrant community. I look forward to another amazing year.

Robin

105th Sheffield (High Green) Scout Group

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Significant activities

We deliver a balanced programme of skills for life, to young people aged 4 to 14, contributing to delivering the vision, mission and values of the Scout Association <https://www.scouts.org.uk/about-us/strategy>

Group/ section numbers are dependent upon the age of the children & young people, and the numbers of volunteer leaders we have.

Any child or young person who wishes to attend our group (and a place is available), is welcomed, and the leaders make every effort to meet the needs of each individual.

Public benefit statement

105th Sheffield (High Green) Scout Group, '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.

Grantmaking

The majority of grantmaking activity throughout the period was a lot of work and time spent applying for the YIF pre-construction & building grant. However this was successful as the Building work commenced in August 2023 and was completed in June 2024. Final payments of the grant are due to be made in the following few months from the issue of the financial statements.

105th Sheffield (High Green) Scout Group

Report of the Trustees **for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are crucial to the day to day running and success of the Scout Group. They provide numerous services and operations within the Scout Group such as:

- Organising, assisting and supervising events and activities off-site such as camps.
- Assist with fundraising activities & events, and assist with marquee & equipment hire at various venues around the county.
- In particular, this year, volunteers have assisted with the move between buildings packing up the old building and setting up the new HQ and going forward they will be key in helping with maintenance of the new building.
- Cleaning and gardening within the local community.

Volunteer leaders run each section and are responsible for delivering inspiring programmes and activities. The Team Leader from each section is also a member of the Trustee board. They report to the Trustees, who are responsible for governance and overall running of the group.

Volunteers also assist with the application for grants and funding. They also assist with raising awareness of the Scout Group through methods such as social media communications and press articles etc.

Communication is also a key benefit of the use of volunteers within the Scout Group as they frequently liaise with local community leaders & councillors also liaising with the Scout Association on a wider scale at national, county and district levels.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Leaders and young people ran a fundraising BBQ & stall at a local community event in the park.

With the completion of the new HQ building, a fundraising Band & BBQ event was held on the newly completed premises, enjoyed by the local community.

FINANCIAL REVIEW

Financial Activity

Income raised through donations, subscriptions and gift aid was £19,629 (2024: £17,850). The main generator of these funds being subscriptions to the scouts/fees paid by members.

Income raised through other fund raising activities such as camps & events, hire of equipment etc was £14,003 (2024: £12,813).

Grant income received for the year was £522,669 (2024: £1,201,010), grant income remains abnormally high this year due to the YIF grant awarded towards our Building Development Project.

Total expenditure during the year was £37,938 (2024: £32,738).

105th Sheffield (High Green) Scout Group

Report of the Trustees **for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Investment policy and objectives

The Group's Income and Expenditure is small and under normal circumstances does not have sufficient funds to invest in longer term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or the Sheffield Scout Resources Charity savings fund.

The Group Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Trustee Board considers the cash flow requirements.

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 6 months running costs, circa £20,000. This figure will be reviewed once we have completed our first year in the new building.

The Group held free reserves of £58,674 against this at year end. This is above the level required for operating expenses. However this can be explained by a major Building Development Project to replace our headquarters building, and equip it.

CURRENT RESERVES:

The group Trustee Board considers that the group should hold reserves equivalent to:

- i. £20,000 6 months' running costs.
- ii. £10,000 emergency fund to carry out repairs, or replace equipment.
- iii. £20,000 future development of the site.

FUTURE PLANS

Several volunteer leaders have been recruited allowing the Cub & Squirrel sections to expand, offering more places to young people. We are working towards expanding the Beaver and Scout sections too.

With completion of the new HQ building works, Community use of the new building has increased over the last year.

We have a Group Camp planned for September 2025, and planning is underway to celebrate our 100th Anniversary in 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Group's governing documents are those of the 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.

Charity constitution

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

Recruitment and appointment of new trustees

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

105th Sheffield (High Green) Scout Group

Report of the Trustees **for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

The Trustee Board consists of the Chair, Treasurer and 7 Trustees and meets every 3 months.

Members of the Trustee Board complete 'Being a Scouts Trustee' learning within the first 6 months of joining the Board.

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

105th Sheffield (High Green) Scout Group

Report of the Trustees **for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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:

- i. 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 centres, and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- ii. Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. The Group has Public Liability Insurance through the Scout association, and also pays for a 'Scout Personal Accident & Medical Expenses Insurance Policy, for Helpers/Supporters and non-member children'
- iii. Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.
- iv. Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section, or the group as a 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.
- v. Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was 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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

516163

Principal address

Pack Horse Lane
High Green
Sheffield
South Yorkshire
S35 3HY

105th Sheffield (High Green) Scout Group

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

R Morrissey Chair (resigned 4/9/2024)
L Simpson
J Hindley
M Raybould
H Hague
S Richardson
T C Hague
L Hague
M Pears
R Farr Chair (appointed 4/9/2024)

Independent Examiner

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Solicitors

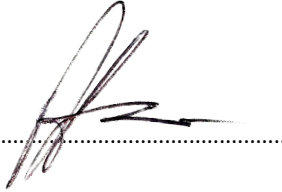
Foy & Co
Church Steps
All Saints Square
Rotherham
S60 1QD

Bankers

HSBC UK
22 The Moor
Sheffield
South Yorkshire
S1 4PA

Approved by order of the board of trustees on8th September 2025..... and signed on its behalf by:

.....
R Farr - Trustee



Independent Examiner's Report to the Trustees of
105th Sheffield (High Green) Scout Group

Independent examiner's report to the trustees of 105th Sheffield (High Green) Scout Group

I report to the charity trustees on my examination of the accounts of 105th Sheffield (High Green) Scout Group (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.



James Salim FCCA

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

29/09/2025

Date:

105th Sheffield (High Green) Scout Group

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,629	-	19,629	17,850
Charitable activities	5				
YIF Building project		-	522,669	522,669	1,201,010
Other trading activities	3	14,003	-	14,003	12,813
Investment income	4	933	-	933	1,279
Total		34,565	522,669	557,234	1,232,952
EXPENDITURE ON					
Raising funds	6	8,065	-	8,065	4,180
Charitable activities	7				
General		29,752	-	29,752	28,427
YIF Building project		121	-	121	131
Total		37,938	-	37,938	32,738
NET INCOME/(EXPENDITURE)		(3,373)	522,669	519,296	1,200,214
RECONCILIATION OF FUNDS					
Total funds brought forward		75,951	1,253,316	1,329,267	129,053
TOTAL FUNDS CARRIED FORWARD		72,578	1,775,985	1,848,563	1,329,267

The notes form part of these financial statements

105th Sheffield (High Green) Scout Group

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	38,567	1,728,876	1,767,443	1,266,758
CURRENT ASSETS					
Debtors	13	8,069	-	8,069	306
Cash at bank		28,942	47,109	76,051	68,203
		<u>37,011</u>	<u>47,109</u>	<u>84,120</u>	<u>68,509</u>
CREDITORS					
Amounts falling due within one year	14	(3,000)	-	(3,000)	(6,000)
NET CURRENT ASSETS		<u>34,011</u>	<u>47,109</u>	<u>81,120</u>	<u>62,509</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,578</u>	<u>1,775,985</u>	<u>1,848,563</u>	<u>1,329,267</u>
NET ASSETS		<u>72,578</u>	<u>1,775,985</u>	<u>1,848,563</u>	<u>1,329,267</u>
FUNDS	15				
Unrestricted funds				72,578	75,951
Restricted funds				1,775,985	1,253,316
TOTAL FUNDS				<u>1,848,563</u>	<u>1,329,267</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th September 2025
and were signed on its behalf by:


.....
R Farr - Trustee


.....
L Hague - Trustee

The notes form part of these financial statements

105th Sheffield (High Green) Scout Group

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	512,258	1,207,984
Net cash provided by operating activities		512,258	1,207,984
Cash flows from investing activities			
Purchase of tangible fixed assets		(504,410)	(1,208,118)
Net cash used in investing activities		(504,410)	(1,208,118)
Change in cash and cash equivalents in the reporting period		7,848	(134)
Cash and cash equivalents at the beginning of the reporting period		68,203	68,337
Cash and cash equivalents at the end of the reporting period		76,051	68,203

The notes form part of these financial statements

105th Sheffield (High Green) Scout Group

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	519,296	1,200,214
Adjustments for:		
Depreciation charges	3,725	69
(Increase)/decrease in debtors	(7,763)	1,701
(Decrease)/increase in creditors	(3,000)	6,000
	<hr/>	<hr/>
Net cash provided by operations	512,258	1,207,984
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank	68,203	7,848	76,051
	<hr/>	<hr/>	<hr/>
	68,203	7,848	76,051
	<hr/>	<hr/>	<hr/>
Total	68,203	7,848	76,051
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - 20% on reducing balance

No depreciation was charged on freehold property during the year as the building was still under construction.

Assets costing more than £1,000 are capitalised in the period that they are received.

Taxation

The charity is exempt from tax on its charitable activities.

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 objects 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	2,961	1,390
Gift aid	-	1,152
Subscriptions	16,668	15,308
	<hr/> 19,629 <hr/>	<hr/> 17,850 <hr/>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	4,026	1,950
Building hire	-	2,476
Camps & events	7,251	2,801
Equipment hire	981	2,111
Other income	1,745	3,475
	<hr/> 14,003 <hr/>	<hr/> 12,813 <hr/>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest income	933	1,279
	<hr/> <hr/>	<hr/> <hr/>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	YIF Building project	522,669	1,201,010
		<hr/> <hr/>	<hr/> <hr/>

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Insurance	3,543	3,194
	<u> </u>	<u> </u>

Other trading activities

	2025	2024
	£	£
Depreciation	3,725	69
	<u> </u>	<u> </u>

Investment management costs

	2025	2024
	£	£
Administrative expenses	797	917
	<u> </u>	<u> </u>

Aggregate amounts	8,065	4,180
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General	18,972	10,780	29,752
YIF Building project	-	121	121
	<u> </u>	<u> </u>	<u> </u>
	18,972	10,901	29,873
	<u> </u>	<u> </u>	<u> </u>

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. SUPPORT COSTS

	Finance £	Information technology £	Governance costs £	Totals £
General	-	6,280	4,500	10,780
YIF Building project	121	-	-	121
	<u>121</u>	<u>6,280</u>	<u>4,500</u>	<u>10,901</u>

9. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the Auditor	-	6,000
Fees payable to the Independent Examiner	3,000	-

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,850	-	17,850
Charitable activities			
YIF Building project	-	1,201,010	1,201,010
Other trading activities	12,813	-	12,813
Investment income	1,279	-	1,279
Total	<u>31,942</u>	<u>1,201,010</u>	<u>1,232,952</u>
EXPENDITURE ON			
Raising funds	4,180	-	4,180
Charitable activities			
General	28,427	-	28,427
YIF Building project	131	-	131
Total	<u>32,738</u>	<u>-</u>	<u>32,738</u>

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(796)	1,201,010	1,200,214
 RECONCILIATION OF FUNDS			
Total funds brought forward	76,747	52,306	129,053
 TOTAL FUNDS CARRIED FORWARD	<u>75,951</u>	<u>1,253,316</u>	<u>1,329,267</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 April 2024	1,262,712	4,115	1,266,827
Additions	487,678	16,732	504,410
At 31 March 2025	<u>1,750,390</u>	<u>20,847</u>	<u>1,771,237</u>
 DEPRECIATION			
At 1 April 2024	-	69	69
Charge for year	-	3,725	3,725
At 31 March 2025	<u>-</u>	<u>3,794</u>	<u>3,794</u>
 NET BOOK VALUE			
At 31 March 2025	<u>1,750,390</u>	<u>17,053</u>	<u>1,767,443</u>
At 31 March 2024	<u>1,262,712</u>	<u>4,046</u>	<u>1,266,758</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	<u>8,069</u>	<u>306</u>

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>3,000</u>	<u>6,000</u>

15. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	75,951	(3,373)	72,578
Restricted funds			
Building Development Project	1,253,316	522,669	1,775,985
TOTAL FUNDS	<u>1,329,267</u>	<u>519,296</u>	<u>1,848,563</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	34,565	(37,938)	(3,373)
Restricted funds			
Building Development Project	522,669	-	522,669
TOTAL FUNDS	<u>557,234</u>	<u>(37,938)</u>	<u>519,296</u>

Comparatives for movement in funds

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	76,747	(796)	75,951
Restricted funds			
Building Development Project	52,306	1,201,010	1,253,316
TOTAL FUNDS	<u>129,053</u>	<u>1,200,214</u>	<u>1,329,267</u>

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,942	(32,738)	(796)
Restricted funds			
Building Development Project	1,201,010	-	1,201,010
TOTAL FUNDS	<u>1,232,952</u>	<u>(32,738)</u>	<u>1,200,214</u>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	76,747	(4,169)	72,578
Restricted funds			
Building Development Project	52,306	1,723,679	1,775,985
TOTAL FUNDS	<u>129,053</u>	<u>1,719,510</u>	<u>1,848,563</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,507	(70,676)	(4,169)
Restricted funds			
Building Development Project	1,723,679	-	1,723,679
TOTAL FUNDS	<u>1,790,186</u>	<u>(70,676)</u>	<u>1,719,510</u>

Purpose of Restricted funds:

Building Development Project funds were used towards the construction of a new Scouts HQ.

105th Sheffield (High Green) Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. CAPITAL COMMITMENTS

As at 31 March 2024 The building Development Project was still ongoing. The Group had commitment to capital spend for this project of £497,657.

17. RELATED PARTY DISCLOSURES

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