

2ND BREWOOD SCOUT GROUP

England & Wales - Charity number 518527

Details

Status Registered

Legal form Other

Registered 1987-02-20

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

Contact

Address 2nd Brewood Scouts
51 Deansfield Road
Brewood
Stafford
ST19 9HT

Phone 07734343520

Email thecommunityhubbrewood@hotmail.com

Website www.2ndbrewoodscouts.org.uk

Activities

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

Activities: We are a voluntary youth group for boys and girls aged six to eighteen following the progressive training programme of the Scout Association.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People

Geography

- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,048	£41,868	-	-
2024-03-31	£50,176	£43,918	-	-
2023-03-31	£36,529	£38,782	-	-
2022-03-31	£33,052	£31,844	-	-
2021-03-31	£102,991	£9,284	-	-

Trustees

Name	Role	Appointed
ANDREW BRETT		2021-11-15
PETER PLOWRIGHT		
Rebecca Faith Ruth Jones-Reading		2020-01-23
Rev Simon Douglas		2024-11-12
SARAH NORTHFIELD		2019-02-21

2ND BREWOOD SCOUT GROUP

England & Wales - Charity number 518527

Accounts

Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2025

2nd Brewood Scout Group

Annual Report and Financial Statements
For the year ended 31 March 2025

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2nd Brewood Scout Group

**Annual Report and Financial Statements
For the year ended 31 March 2025**

Officers and Professional Advisors

Registered Charity number

518527

Principal address

51 Deansfield Road
Brewood
Stafford
Staffordshire
ST19 9HT

Trustees

S Northfield
A Brett
S Douglas
R Jones-Reading
R Davies
P Plowright

Independent Examiner

Mrs E L Reynolds ACCA 37 Vincent Southworth Drive Wednesfield, Wolverhampton, WV11 3FF

**2nd Brewood 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

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting:

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

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,
I promise that I will do my best
to do my duty to God and to The King,
to help other people
and to keep the Scout Law.

2nd Brewood Scout Group Report of the Trustees for the Year Ended 31 March 2025 (continued)

Public Benefit

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

As at 31 March 2025 there were approximately 106 (2024: 65) young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs – ages 8 to 10 ½
- Scouts - ages 10 ½ to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of events and Section-based fundraising are also raised.

ACHIEVEMENT AND PERFORMANCE

In FY25, the 2nd Brewood Scout Group continued to thrive as a vibrant part of the local community. Membership levels remained stable, and the refurbished 'Community Hub' remained a popular venue for a wide range of local groups. These included a dementia support group, fitness classes, and various arts, crafts, music, and sports activities. We are especially pleased that the local Girl Guiding Group continues to make regular use of the facility.

The Scout Group has maintained a steady revenue stream through bookings and donations associated with the Hub. However, in December 2024, Storm Darragh caused significant damage to the building, with part of the roof being blown off on the night of 7 December. As a result, approximately half of the Hub was unusable for the remainder of the financial year, leading to an estimated loss of at least £5,000 in potential revenue. The insurance claim was initiated promptly, and although the settlement was not confirmed until May 2025 (post year-end), we are now in a position to proceed with interior repairs and restoration.

Despite this setback, the Group's fundraising and community engagement activities remained strong. FY25 marked the final year of the **Brewood Cycle Challenge**, a flagship event that has been a cornerstone of our fundraising calendar. The decision to conclude the event was due to increasing logistical challenges and weather dependency. The final ride was a success, generating a £2,000 profit, which was once again shared equally with the Brewood First Responders.

The **Brewood 10km Woggle** continued to grow in popularity, reaffirming its place as a key event in our calendar. We also hosted two successful **Comedy Nights at the Community Hub**, under the banner of *Hilarity at the Hub*, which were warmly received by the community and are set to become a regular feature.

Our commitment to delivering enriching experiences for our Scouts remained strong, with a variety of camps and activities throughout the year, including go-karting and laser quest excursions. These experiences continue to foster teamwork, confidence, and adventure among our young members.

2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2025 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

Organisational structure

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

Approved by order of the board of trustees on 6 September 2025 and signed on its behalf by:



Sarah Northfield
Trustee



Andrew Brett
Trustee

Independent Examiner's Report to the Trustees of 2nd Brewood Scout Group for the Year Ended 31 March 2025

Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood 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

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.



Mrs. E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

Date: 8 September 2025

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2025	2024
Note	£	£	£	£
Income and endowments from				
Donations and legacies	21,124	-	21,124	16,132
Community hub	8,400	-	8,400	10,624
Fundraising activities	6,182	-	6,182	14,583
Section camps	5,591	-	5,591	8,344
Investment income	751	-	751	493
	42,048	-	42,048	50,176
Expenditure on				
Raising funds	4,197	-	4,197	6,819
Headquarters	9,778	-	9,778	7,327
Community hub	4,871	-	4,871	5,273
IT and office administration	2,974	-	2,974	2,932
Section camps	8,726	-	8,726	10,360
Activities and events	3,523	-	3,523	4,065
Donations made	1,025	-	1,025	1,050
Depreciation	1,233	5,541	6,774	6,092
	36,327	5,541	41,868	43,918
Net (Deficit) / Income	5,721	(5,541)	180	6,258
Total funds brought forward	55,866	288,842	344,708	338,450
Total funds carried forward	61,587	283,301	344,888	344,708

The profits for the year are all derived from continuing operations.

No other gains or losses were recognised in the year, and as such no separate statement of other comprehensive income has been prepared

2nd Brewood Scout Group
Balance Sheet
31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Fixed assets					
Tangible fixed assets	4	3,777	286,166	289,943	290,701
Current assets					
Prepayments and accrued income		439	-	439	671
Cash at bank and in hand		55,186	-	55,186	53,713
		<u>55,625</u>	<u>-</u>	<u>55,625</u>	<u>54,384</u>
Creditors: amounts falling due within one year	5	<u>(680)</u>	<u>-</u>	<u>(680)</u>	<u>(378)</u>
Net current assets		<u>54,945</u>	<u>-</u>	<u>54,945</u>	<u>54,006</u>
Total assets less current liabilities		<u>58,722</u>	<u>286,166</u>	<u>344,888</u>	<u>344,708</u>
Net assets		<u>58,722</u>	<u>286,166</u>	<u>344,888</u>	<u>344,708</u>
Funds					
Unrestricted funds	6			61,587	55,866
Restricted funds	6			283,301	288,842
				<u>344,888</u>	<u>344,708</u>

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees and authorized for issue on 6 September 2025 were signed on its behalf by:



Sarah Northfield
Trustee



Andrew Brett
Trustee

**2nd Brewood 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

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight-line basis over 25 years, which is a fair estimate of its useful life.

Depreciation is charged on the community building on a straight-line basis over 50 years, which is a fair estimate of its useful life.

Scout equipment

Scout equipment is depreciated on a straight-line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

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.

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2025 (Continued)

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit interest	751	493
	<u>751</u>	<u>493</u>

3. 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.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Total £
Cost			
At 1 April 2024	302,770	14,338	317,108
Additions	4,382	1,634	6,016
Disposals	-	-	-
At 31 March 2025	<u>307,152</u>	<u>15,972</u>	<u>323,124</u>
Depreciation			
At 1 April 2024	15,445	10,962	26,407
Charge for the year	5,541	1,233	6,774
Disposals	-	-	-
At 31 March 2025	<u>20,986</u>	<u>12,195</u>	<u>33,181</u>
Net book value			
At 31 March 2025	<u>286,166</u>	<u>3,777</u>	<u>289,943</u>
At 31 March 2024	<u>287,326</u>	<u>3,376</u>	<u>290,701</u>

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2025 (Continued)

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	680	378

6. MOVEMENT IN FUNDS

	At 1 April 24	Net movement in funds	Transfers between funds	At 31 March 25
	£	£	£	£
Unrestricted funds				
Group general fund	55,796	5,721	-	61,517
Explorers fund	70	-	-	70
	<u>55,866</u>	<u>5,721</u>	<u>-</u>	<u>61,587</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	83,536	(5,541)	-	77,995
	<u>288,842</u>	<u>(5,541)</u>	<u>-</u>	<u>283,301</u>
TOTAL FUNDS	<u>344,708</u>	<u>180</u>	<u>-</u>	<u>344,888</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 (2024: nil)

8. POST BALANCE SHEET EVENTS

On 7 December 2024, Storm Darragh caused significant damage to the roof of the Community Hub building, rendering approximately half of the facility unusable for the remainder of the financial year. An insurance claim was submitted promptly following the incident. However, the settlement of the claim was not confirmed until May 2025, after the financial year-end.

As the settlement was not virtually certain as at 31 March 2025, no income has been recognised in these financial statements in respect of the insurance claim. The trustees estimate that the loss of use of the facility resulted in a reduction in potential income of approximately £5,000. The insurance proceeds received post year-end will be recognised in the financial statements for the year ending 31 March 2026.

2ND BREWOOD SCOUT GROUP

England & Wales - Charity number 518527

Accounts

Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2024

2nd Brewood Scout Group

Annual Report and Financial Statements
For the year ended 31 March 2024

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2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2024

Officers and Professional Advisors

Registered Charity number

518527

Principal address

Spireview Cottage
12 Kiddemore Green Road
Brewood
Stafford
Staffordshire
ST19 9BQ

Trustees

A Brett
K Baker
D Northfield
I Carless
VR Springthorpe
R Short
RL Talbot
R Talbot
A Olojede
S Playford
R Jones-Reading
S Northfield
W Gallan
C Taft
S Rushton
J Morrice
I Grew
J D Cooper
P Plowright
R H Davies

Independent Examiner

Mrs E L Reynolds ACCA 37 Vincent Southworth Drive Wednesfield, Wolverhampton, WV11 3FF

2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting:

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

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Integrity - We act with integrity; we are honest, trustworthy and loyal.

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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

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to do my duty to God and to The King,
to help other people
and to keep the Scout Law.

2nd Brewood Scout Group Report of the Trustees for the Year Ended 31 March 2024 (continued)

Public Benefit

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

As at 31 March 2024 there were approximately 65 (2023: 70) young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs – ages 8 to 10 ½
- Scouts - ages 10 ½ to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of events and Section-based fundraising are also raised.

ACHIEVEMENT AND PERFORMANCE

In addition to maintaining stable membership numbers, the refurbished 'Community Hub' building continues to be a hit among a diverse array of local community and support groups. These groups encompass a dementia support group, various fitness collectives, as well as art, crafts, music, and sports enthusiasts. We are delighted to report that the local Girl Guiding Group has also embraced this new facility. The Scout Group has successfully cultivated a revenue stream through bookings and donations associated with the site. The trustees express their satisfaction with the buildings' extensive utilization, which significantly benefits the local community and its youth.

In other fundraising activities, the Group has the 'Brewood Cycle Challenge,' an annual event occurring each June. This prominent fundraiser not only bolsters our finances but also supports charitable causes, with the 2023 proceeds being shared equally with the Brewood First Responders. Furthermore, the 'Brewood 10km Woggle' made its anticipated return in the 2023-24 financial year, reaffirming its status as a marquee event.

We also proudly introduced the inaugural 'Brewood Beer Festival,' which garnered enthusiastic participation and is poised to become a staple in our calendar. Our commitment to enriching the Scouts' experience saw an increase in camps and activities, including exhilarating go-karting and laser quest excursions. Looking ahead, 2024-5 sees the introduction of a Comedy Night at the Community Hub, which again looks like becoming a regular feature.

2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2024 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

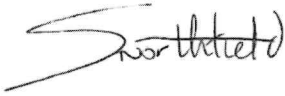
The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

Organisational structure

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

Approved by order of the board of trustees on 12 November 2024 and signed on its behalf by:



Sarah Northfield
Trustee



Andrew Brett
Trustee

Independent Examiner's Report to the Trustees of 2nd Brewood Scout Group for the Year Ended 31 March 2024

Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood Scout Group (the Trust) for the year ended 31 March 2024.

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

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.



Mrs E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

Date: 13 November 2024

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from					
Donations and legacies		16,132	-	16,132	11,025
Community hub		10,624	-	10,624	11,455
Fundraising activities		14,583	-	14,583	8,071
Section camps		8,344	-	8,344	5,814
Other trading activities		-	-	-	150
Investment income	2	493	-	493	14
		50,176	-	50,176	36,529
Expenditure on					
Raising funds		6,819	-	6,819	5,832
Headquarters		7,327	-	7,327	7,066
Community hub		5,273	-	5,273	8,233
IT and office administration		2,932	-	2,932	3,008
Section camps		10,360	-	10,360	4,880
Activities and events		4,065	-	4,065	2,438
Donations made		1,050	-	1,050	1,536
Depreciation		990	5,102	6,092	5,789
		38,816	5,102	43,918	38,782
Net (Deficit) / Income		11,360	(5,102)	6,258	(2,253)
Total funds brought forward		44,506	293,944	338,450	340,703
Total funds carried forward		55,866	288,842	344,708	338,450

The profits for the year are all derived from continuing operations.

No other gains or losses were recognised in the year, and as such no separate statement of other comprehensive income has been prepared

2nd Brewood Scout Group
Balance Sheet
31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed assets					
Tangible fixed assets	4	3,376	287,326	290,701	294,820
Current assets					
Prepayments and accrued income		671	-	671	505
Cash at bank and in hand		53,713	-	53,713	44,325
		<u>54,384</u>	<u>-</u>	<u>54,384</u>	<u>44,830</u>
Creditors: amounts falling due within one year	5	<u>(378)</u>	<u>-</u>	<u>(378)</u>	<u>(1,200)</u>
Net current assets		<u>54,006</u>	<u>-</u>	<u>54,006</u>	<u>43,630</u>
Total assets less current liabilities		<u>57,382</u>	<u>287,326</u>	<u>344,708</u>	<u>338,450</u>
Net assets		<u><u>57,382</u></u>	<u><u>287,326</u></u>	<u><u>344,708</u></u>	<u><u>338,450</u></u>
Funds					
Unrestricted funds	6			55,866	44,506
Restricted funds	6			288,842	293,944
				<u><u>344,708</u></u>	<u><u>338,450</u></u>

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees and authorized for issue on 12 November 2024 were signed on its behalf by:



Sarah Northfield
Trustee



Andrew Brett
Trustee

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

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight-line basis over 25 years, which is a fair estimate of its useful life.

Depreciation is charged on the community building on a straight-line basis over 50 years, which is a fair estimate of its useful life.

Scout equipment

Scout equipment is depreciated on a straight-line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

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.

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2024 (Continued)

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit interest	493	14

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Total £
Cost			
At 1 April 2023	302,770	12,364	315,134
Additions	-	1,974	1,974
Disposals	-	-	-
At 31 March 2024	302,770	14,338	317,108
Depreciation			
At 1 April 2023	10,342	9,972	20,314
Charge for the year	5,102	990	6,093
Disposals	-	-	-
At 31 March 2024	15,444	10,962	26,407
Net book value			
At 31 March 2024	287,326	3,376	290,701
At 31 March 2023	292,428	2,392	294,820

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2024 (Continued)

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	378	1,200

6. MOVEMENT IN FUNDS

	At 1 April 23	Net movement in funds	Transfers between funds	At 31 March 24
	£	£	£	£
Unrestricted funds				
Group general fund	44,359	11,437	-	55,796
Beavers fund	77	(77)	-	-
Explorers fund	70	-	-	70
	<u>44,506</u>	<u>11,360</u>	<u>-</u>	<u>55,866</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	88,638	(5,102)	-	83,536
	<u>293,944</u>	<u>(5,102)</u>	<u>-</u>	<u>288,842</u>
TOTAL FUNDS	<u>338,450</u>	<u>6,258</u>	<u>-</u>	<u>344,708</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 (2023: nil).

2ND BREWOOD SCOUT GROUP

England & Wales - Charity number 518527

Accounts

Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2023

2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2023

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2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2023

Officers and Professional Advisors

Registered Charity number

518527

Principal address

Spireview Cottage
12 Kiddemore Green Road
Brewood
Stafford
Staffordshire
ST19 9BQ

Trustees

A Brett
K Baker
D Northfield
I Carless
R Springthorpe
R Short
RL Talbot
R Talbot
A Olojede
S Playford
R Jones-Reading
S Northfield
W Gallan
C Taft
S Rushton
J Morrice
I Grew
J D Cooper
P Plowright
R H Davies

Independent Examiner

Mrs E L Reynolds ACCA 37 Vincent Southworth Drive Wednesfield, Wolverhampton, WV11 3FF

2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting:

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

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,
I promise that I will do my best
to do my duty to God and to The King,
to help other people
and to keep the Scout Law.

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2023 (continued)**

Public Benefit

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

Following the end of Covid pandemic restrictions, the Group's membership during the year ended 31 March 2023 increased significantly and as at 31 March 2023 there were approximately 70 young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs – ages 8 to 10 ½
- Scouts - ages 10 ½ to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of events and Section-based fundraising are also raised.

ACHIEVEMENT AND PERFORMANCE

In addition to growing membership numbers, the refurbished 'Community Hub' building has proved popular with a wide range of local community and support groups. These include a dementia support group, fitness groups, art and crafts, music and sports groups. We are also pleased that the local Girl Guiding Group is also using this new facility. The Scout Group generates a revenue stream from bookings and donations from the site, and the trustees are very pleased that the buildings have now been put to such a wide range of use for the benefit of the local community and its young people.

The Group has also been able to restart the popular 'Brewood Cycle Challenge' which takes place annually in June. This event is a key high-profile fundraiser, with proceeds split equally between the Group and a chosen charity partner, which in 2022 was St Giles Hospice. The Group plans to also recommence the 'Brewood 10km Woggle' during financial year 2023-24, which is another flagship event.

2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2023 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

Organisational structure

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

Approved by order of the board of trustees on 29th September 2023 and signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

Independent Examiner's Report to the Trustees of 2nd Brewood Scout Group for the Year Ended 31 March 2023

Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood Scout Group (the Trust) for the year ended 31 March 2023.

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

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.



Mrs E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

Date: 2 October 2023

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from					
Donations and legacies		11,025	-	11,025	21,062
Community hub		11,455	-	11,455	10,675
Fundraising activities		8,071	-	8,071	-
Section camps		5,814	-	5,814	1,314
Other trading activities		150	-	150	-
Investment income	2	14	-	14	-
		36,529	-	36,529	33,052
Expenditure on					
Raising funds		5,832	-	5,832	261
Headquarters		7,066	-	7,066	3,367
Community hub		8,233	-	8,233	14,909
IT and office administration		3,008	-	3,008	3,281
Section camps		4,880	-	4,880	5,730
Activities and events		2,438	-	2,438	442
Donations made		1,536	-	1,536	-
Depreciation		686	5,103	5,789	3,854
		33,679	5,103	38,782	31,844
Net (Deficit) / Income		2,850	(5,103)	(2,253)	1,208
Total funds brought forward		41,656	299,047	340,703	339,495
Total funds carried forward		44,506	293,944	338,450	340,703

The profits for the year are all derived from continuing operations.

No other gains or losses were recognised in the year, and as such no separate statement of other comprehensive income has been prepared

2nd Brewood Scout Group
Balance Sheet
31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total funds £
Fixed assets					
Tangible fixed assets	4	2,392	292,428	294,820	299,670
Current assets					
Prepayments and accrued income		505	-	505	333
Cash at bank and in hand		44,325	-	44,325	40,900
		<u>44,830</u>	<u>-</u>	<u>44,830</u>	<u>41,233</u>
Creditors: amounts falling due within one year	5	(1,200)	-	(1,200)	(200)
Net current assets		<u>43,630</u>	<u>-</u>	<u>43,630</u>	<u>41,033</u>
Total assets less current liabilities		<u>46,022</u>	<u>292,428</u>	<u>338,450</u>	<u>340,703</u>
Net assets		<u>46,022</u>	<u>292,428</u>	<u>338,450</u>	<u>340,703</u>
Funds					
Unrestricted funds	6			44,506	41,656
Restricted funds	6			293,944	299,047
				<u>338,450</u>	<u>340,703</u>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorized for issue on 29th September 2023 were signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

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

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight-line basis over 25 years, which is a fair estimate of its useful life.

Depreciation has not yet been charged on the new community building, as it is not in use and is undergoing refurbishment. Once available for use, this building will be depreciated over 50 years.

Scout equipment

Scout equipment is depreciated on a straight-line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

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.

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2023 (Continued)

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit interest	14	-
	<u>14</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. TANGIBLE FIXED ASSETS

	Freehold property	Scout equipment	Total
	£	£	£
Cost			
At 1 April 2023	302,770	11,425	314,195
Additions	-	939	939
Disposals	-	-	-
	<u>302,770</u>	<u>12,364</u>	<u>315,134</u>
At 31 March 2023	302,770	12,364	315,134
Depreciation			
At 1 April 2022	5,239	9,286	14,525
Charge for the year	5,103	686	5,788
Disposals	-	-	-
	<u>10,342</u>	<u>9,972</u>	<u>20,314</u>
At 31 March 2023	10,342	9,972	20,314
Net book value			
At 31 March 2023	<u>292,428</u>	<u>2,392</u>	<u>294,820</u>
At 31 March 2022	<u>297,531</u>	<u>2,139</u>	<u>299,670</u>

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2023 (Continued)

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,200	200
	<u>1,200</u>	<u>200</u>

6. MOVEMENT IN FUNDS

	At 1 April 22	Net movement in funds	Transfers between funds	At 31 March 23
	£	£	£	£
Unrestricted funds				
Group general fund	38,799	2,916	2,644	44,359
Beavers fund	140	(63)	-	77
Cubs fund	1,169	-	(1,169)	-
Scouts fund	1,475	-	(1,475)	-
Explorers fund	73	(3)	-	70
	<u>41,656</u>	<u>2,850</u>	<u>-</u>	<u>44,506</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	93,741	(5,103)	-	88,638
	<u>299,047</u>	<u>(5,103)</u>	<u>-</u>	<u>293,944</u>
At 30 April 2022	<u>299,047</u>	<u>(5,103)</u>	<u>-</u>	<u>293,944</u>
TOTAL FUNDS	<u>340,703</u>	<u>(2,253)</u>	<u>-</u>	<u>338,450</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (2022: nil).

2ND BREWOOD SCOUT GROUP

England & Wales - Charity number 518527

Accounts

Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and

Unaudited Financial Statements

For the year ended 31 March 2022

2nd Brewood Scout Group

Annual Report and Financial Statements
For the year ended 31 March 2022

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2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2022

Officers and Professional Advisors

Registered Charity number

518527

Principal address

Spireview Cottage
12 Kiddemore Green Road
Brewood
Stafford
Staffordshire
ST19 9BQ

Trustees

A Brett (appointed 15/11/21)
K Baker (appointed 15/11/21)
D Northfield (appointed 15/11/21)
I Carless (appointed 15/11/21)
R Springthorpe (appointed 15/11/21)
R Short (appointed 15/11/21)
RL Talbot (appointed 15/11/21)
R Talbot
A Olojede
S Playford
R Jones-Reading
S Northfield
W Gallan
C Taft
S Rushton
J Morrice
I Grew
J D Cooper
P Plowright
R H Davies
G T Hopwood (resigned 15/11/21)
A Grew (resigned 15/11/21)
I E Lloyd (resigned 15/11/21)

Independent Examiner

Mrs E L Reynolds ACCA 37 Vincent Southworth Drive Wednesfield, Wolverhampton, WV11 3FF

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting.

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.

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As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

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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.

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,
I promise that I will do my best
to do my duty to God and to The Queen,
to help other people
and to keep the Scout Law.

2nd Brewood Scout Group Report of the Trustees for the Year Ended 31 March 2022 (continued)

Public Benefit

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

The Group's membership during the year ended 31 March 2022 had continued to be impacted by the Covid pandemic and the spread of the Omicron variant. However, we are pleased to report that there are presently approximately 55 young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs – ages 8 to 10 ½
- Scouts - ages 10 ½ to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

Other developments:

During 2020, the Scout Group purchased the land from which it has operated for nearly fifty years, from the County Council. Fundraising efforts over several years by the Brewood Scout Fundraisers had made this possible.

The purchase was finalised in May 2019 and included both the original Scout Hut (itself a former RAF barracks hut) and a much larger building which had previously been used as a Youth Club by the Council. The club had been closed a few years previously and the building needed some repair and recommissioning. Fundraising efforts continued and during the year to 31 March 2020 a full external refurbishment was started. During the year to 31 March 2021, the external refurbishment was completed, and work commenced to completely refurbish the building's interior.

The Scout Group has now been able to open the building for use both by the Scout Group itself and a wide range of local community and support groups. The groups now using the facility, named "The Community Hub", include a dementia support group, fitness groups, art and crafts, music and sports groups. We are also pleased that the local Girl Guiding Group is also using this new facility.

The trustees are very pleased that the buildings have now been put to such a wide range of use for the benefit of the local community and its young people.

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2022 (continued)**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Brewood Scouts Fundraisers

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of events and Section-based fundraising, in 2007 the Group identified a particular requirement to raise funds to provide for the permanent location of the Headquarters and, potentially, the construction and fitting out of a new Scout Hut.

2nd Brewood Scout Group has operated for over fifty years from council-owned land near to the centre of Brewood village. In 2007, the council indicated their intention to sell the site. The council has been supportive to the Scout Group and, following negotiation, the Group was able to purchase the Deansfield Road site in Brewood. As noted previously, the purchase was finalised in May 2019 and the trustees are grateful to the council for their assistance in the transfer of the property to the Group.

This purchase has secured the provision of Scouting in Brewood and was made possible by the fund-raising efforts of the Brewood Scouts Fundraisers (BSF), established in 2009. The BSF has been very successful in its fund-raising activities, in particular in the organisation of an annual cycling sportive event, the Brewood Cycle Challenge, and more recently an annual 10km road race. For a few years, the BSF was also able to operate a 'nearly-new' retail shop in the village.

The BSF had raised approximately £200,000 by early 2019, providing sufficient funds to buy the site outright and to leave some funds in hand to assist with the necessary recommissioning of the former Youth Club building on the site. It was always intended that this building, whilst also available to the Scout Group, will be made available to other community groups and organisations in the village.

Having achieved its primary objective, the BSF ceased its own fundraising activities in early 2019. Since then, the activities which the BSF established, the Cycle Challenge and The Woggle 10k Run, have been continued by the Group. Funds raised by the BSF were for the specific purpose of establishing a Scouting Headquarters in Brewood and, as such, were restricted funds. Those funds were applied to the purchase of the site and have since been fully utilised in the refurbishment of one of the buildings.

Since the BSF ceased its fundraising activity, money raised from the continuing events is being treated as unrestricted funds.

Other fundraising

The Group has continued to apply for and receive additional funding, such as grants and donations and has had significant continuing success in this endeavour. During previous years, a separate fund-raising exercise had been undertaken by the Group to fund the purchase and installation of access ramps at the Hut. This project was extended to the refitting of the girls' washroom in the original Scout Hut.

Having purchased the site, with some money in hand from the BSF's fundraising, further fundraising has been undertaken and the Group has been supported very well by several local and national organisations. This funding has been made available for the purpose of recommissioning the second building on the site, to bring it back into use for the Scouts and the local community. During the year, the external refurbishment work continued, and the internal refurbishment was also completed.

Funds received for this project are also treated as restricted in these financial statements.

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2022 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527

Organisational structure

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

Approved by order of the board of trustees on 24th November 2022 and signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

Independent Examiner's Report to the Trustees of 2nd Brewood Scout Group for the Year Ended 31 March 2022

Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood Scout Group (the Trust) for the year ended 31 March 2022.

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

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.



Mrs E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

Date:

25th November 2022

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2022

	Unrestricted funds	Restricted funds	2022	2021
Note	£	£	£	£
Income and endowments from				
Donations and legacies	7,012	14,050	21,062	102,570
IT and office administration	-	-	-	75
Section Camps	1,314	-	1,314	(100)
Other trading activities	2 10,675	-	10,675	334
Investment income	3 -	-	-	112
	19,002	14,050	33,052	102,991
Expenditure on				
Raising funds	261	-	261	3,503
Headquarters	3,367	-	3,367	2,323
Community hub refurbishment	-	14,909	14,909	-
IT and office administration	3,281	-	3,281	1,650
Section Camps	5,730	-	5,730	-
Activities and events	442	-	442	151
Donations made	-	-	-	50
Depreciation	738	3,116	3,854	1,607
	13,819	18,025	31,844	9,284
Net Income	5,183	(3,975)	1,208	93,707
Total funds brought forward	36,473	303,022	339,495	245,788
Total funds carried forward	41,656	299,047	340,703	339,495

The profits for the year are all derived from continuing operations.

No other gains or losses were recognised in the year, and as such no separate statement of other comprehensive income has been prepared

2nd Brewood Scout Group
Balance Sheet
31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total funds £
Fixed assets					
Tangible fixed assets	5	2,139	297,531	299,670	303,524
Current assets					
Prepayments and accrued income		333	-	333	289
Cash at bank and in hand		39,384	1,516	40,900	35,787
		<u>39,717</u>	<u>1,516</u>	<u>41,233</u>	<u>36,076</u>
Creditors: amounts falling due within one year	6	<u>(200)</u>	<u>-</u>	<u>(200)</u>	<u>(200)</u>
Net current assets		<u>39,517</u>	<u>1,516</u>	<u>41,033</u>	<u>35,876</u>
Total assets less current liabilities		<u>41,656</u>	<u>299,047</u>	<u>340,703</u>	<u>339,400</u>
Net assets		<u>41,656</u>	<u>299,047</u>	<u>340,703</u>	<u>339,400</u>
Funds					
Unrestricted funds	7			41,656	36,473
Restricted funds	7			299,047	303,022
				<u>340,703</u>	<u>339,495</u>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorized for issue on 24th November 2022 were signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2022

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

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight-line basis over 25 years, which is a fair estimate of its useful life.

Depreciation has not yet been charged on the new community building, as it is not in use and is undergoing refurbishment. Once available for use, this building will be depreciated over 50 years.

Scout equipment

Scout equipment is depreciated on a straight-line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

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.

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2022 (Continued)

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Community hub income	10,675	-
Fundraising activities	-	334
	<u> </u>	<u> </u>

In September 2021 the Brewood Community Hub was launched, based in the refurbished youth club building on site. This enables the charity to earn income as an event space for local groups.

3. INVESTMENT INCOME

	2022 £	2021 £
Scout Assoc deposit interest	-	112
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Total £
Cost			
At 1 April 2021	302,770	11,425	314,195
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	<u>302,770</u>	<u>11,425</u>	<u>314,195</u>
Depreciation			
At 1 April 2021	2,123	8,548	10,671
Charge for the year	3,116	738	3,854
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	<u>5,239</u>	<u>9,286</u>	<u>14,525</u>
Net book value			
At 31 March 2022	<u>297,531</u>	<u>2,139</u>	<u>299,670</u>
At 31 March 2021	<u>300,647</u>	<u>2,877</u>	<u>303,524</u>

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2022 (Continued)

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	200	200
	<u>200</u>	<u>200</u>

7. MOVEMENT IN FUNDS

	At 1 April 21	Net movement in funds	Transfers between funds	At 31 March 22
	£	£	£	£
Unrestricted funds				
Group general fund	33,488	5,311	-	38,799
Beavers fund	268	(128)	-	140
Cubs fund	1,169	-	-	1,169
Scouts fund	1,475	-	-	1,475
Explorers fund	73	-	-	73
	<u>36,473</u>	<u>5,183</u>	<u>-</u>	<u>41,656</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	97,716	(3,975)	-	93,741
	<u>303,022</u>	<u>(3,975)</u>	<u>-</u>	<u>299,047</u>
At 30 April 2021	<u>303,022</u>	<u>(3,975)</u>	<u>-</u>	<u>299,047</u>
TOTAL FUNDS	<u>339,495</u>	<u>-</u>	<u>-</u>	<u>340,703</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 (2021: nil).

2ND BREWOOD SCOUT GROUP

England & Wales - Charity number 518527

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
2nd Brewood Scout Group**

2nd Brewood Scout Group

Contents of the Financial Statements for the Year Ended 31 March 2021

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2nd Brewood Scout Group

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting.

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; and
- make and live by their Promise.

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,
I promise that I will do my best
to do my duty to God and to The Queen,
to help other people
and to keep the Scout Law.

2nd Brewood Scout Group

Report of the Trustees for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Public benefit

Scouting:

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

The Group's membership has been adversely affected by the Covid pandemic and the inability to hold face to face meetings for much of the period under review. However, since the return of face to face meetings, we are pleased to report that the membership is building up again very strongly. There are presently approximately fifty young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs - ages 8 to 10 1/2
- Scouts - ages 10 1/2 to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

As mentioned previously, during the year, there had been significant interruption in the provision of Scouting, as a result of the social distances measures and other guidance put in place in response to the Covid pandemic. The Leadership Team is pleased to report that a full return to Scouting in Brewood was achieved as soon as regulations permitted.

Other developments:

During the previous year, the Scout Group purchased the land, from which it has operated for nearly fifty years, from the County Council. Fundraising efforts over a number of years by the Brewood Scout Fundraisers had made this possible.

The purchase was finalised in May 2019 and included both the original Scout Hut (itself a former RAF barracks hut) and a much larger building which had previously been used as a Youth Club by the Council. The club had been closed a number of years previously and the building was in need of some repair and recommissioning. Fundraising efforts continued and during the year to 31 March 2020 a full external refurbishment was started. During the year to 31 March 2021, the external refurbishment was completed and work commenced to completely refurbish the building's interior.

The Scout Group has now been able to open the building for use both by the Scout Group itself and a wide range of local community and support groups. The groups now using the facility, named "The Community Hub", include a dementia support group, fitness groups, art and crafts, music and sports groups. We are also pleased that the local Girl Guiding Group is also using this new facility.

The trustees are very pleased that the buildings have now been put to such a wide range of use for the benefit of the local community and its young people.

2nd Brewood Scout Group

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Brewood Scouts Fundraisers

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of particular events and Section-based fundraising, in 2007 the Group identified a particular requirement to raise funds to provide for the permanent location of the Headquarters and, potentially, the construction and fitting out of a new Scout Hut.

2nd Brewood Scout Group has operated for over fifty years from council-owned land near to the centre of Brewood village. In 2007, the council indicated their intention to sell the site. The council has been supportive to the Scout Group and, following negotiation, the Group was able to purchase the Deansfield Road site in Brewood. As noted previously, the purchase was finalised in May 2019 and the trustees are grateful to the council for their assistance in the transfer of the property to the Group.

This purchase has secured the provision of Scouting in Brewood and was made possible by the fund raising efforts of the Brewood Scouts Fundraisers (BSF), established in 2009. The BSF has been very successful in its fund raising activities, in particular in the organisation of an annual cycling sportive event, the Brewood Cycle Challenge, and more recently an annual 10km road race. For a few years, the BSF was also able to operate a nearly-new retail shop in the village.

The BSF had raised approximately £200,000 by early 2019, providing sufficient funds to buy the site outright and to leave some funds in hand to assist with the necessary recommissioning of the former Youth Club building on the site. It was always intended that this building, whilst also available to the Scout Group, will be made available to other community groups and organisations in the village.

Having achieved its primary objective, the BSF ceased its own fundraising activities in early 2019. Since then, the activities which the BSF established, the Cycle Challenge and The Woggle 10k Run, have been continued by the Group. Funds raised by the BSF were for the specific purpose of establishing a Scouting Headquarters in Brewood and, as such, were restricted funds. Those funds were applied to the purchase of the site and have since been fully utilised in the refurbishment of one of the buildings.

Since the BSF ceased its fundraising activity, money raised from the continuing events is being treated as unrestricted funds.

Other fundraising

The Group has continued to apply for and receive additional funding, such as grants and donations and has had significant continuing success in this endeavour. During previous years a separate fund raising exercise had been undertaken by the Group to fund the purchase and installation of access ramps at the Hut. This project was extended to the refitting of the girls' washroom in the original Scout Hut.

Having purchased the site, with some money in hand from the BSF's fundraising, further fundraising has been undertaken and the Group has been supported very well by a number of local and national organisations. This funding has been made available for the purpose of recommissioning the second building on the site, to bring it back into use for the Scouts and the local community. During the year, the external refurbishment work continued and the internal refurbishment was also completed.

Funds received for this project are also treated as restricted in these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

2nd Brewood Scout Group

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

In 2009 the Executive Committee established a fund raising group, being the Brewood Scouts Fundraisers, which has been engaged in fund raising activities for the express purpose of securing the long term future of the Scout Group in Brewood by the acquisition of new headquarters. Having met its primary objective, the BSF wound up its operations during the year under review.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518527

Principal address

Spireview Cottage
12 Kiddemore Green Road
Brewood
Stafford
Staffordshire
ST19 9BQ

Trustees

P Plowright
Mrs C Caton (appointed 15.11.21)
R H Davies
G T Hopwood (resigned 15.11.21)
Mrs A Grew (resigned 15.11.21)
J D Cooper
I Grew
I E Lloyd (resigned 15.11.21)
Mrs J Morrice
S Rushton
W L M Gallan
I Carless
C Taft
Mrs S Northfield
Mrs A Olojede
S Playford
R Talbot
Mrs R Jones-Reading (appointed 15.11.21)
D Northfield (appointed 15.11.21)
Mrs R Springthorpe (appointed 15.11.21)
Mrs S Reynaulds (appointed 15.11.21)
W Allcott (appointed 15.11.21)
K Baker (appointed 15.11.21)
R Short (appointed 15.11.21)
A Brett (appointed 15.11.21)
Mrs R Talbot (appointed 15.11.21)

2nd Brewood Scout Group

**Report of the Trustees
for the Year Ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mrs E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

26 JAN 2022

Approved by order of the board of trustees on and signed on its behalf by:



.....
Mrs R Talbot - Trustee

**Independent Examiner's Report to the Trustees of
2nd Brewood Scout Group**

Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood Scout Group (the Trust) for the year ended 31 March 2021.

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

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.



Mrs E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

Date: 26/1/2022

2nd Brewood Scout Group

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,791	78,779	102,570	26,755
Charitable activities					
IT and office administration		75	-	75	-
Section Camps		(100)	-	(100)	2,420
Other trading activities	2	334	-	334	11,908
Investment income	3	8	104	112	519
Total		24,108	78,883	102,991	41,602
EXPENDITURE ON					
Raising funds		3,503	-	3,503	7,735
Charitable activities					
Headquarters		2,323	-	2,323	-
IT and office administration		1,650	-	1,650	4,139
Section Camps		-	-	-	2,721
Activities and events		151	-	151	2,244
Donations made		50	-	50	-
Other		477	1,130	1,607	1,610
Total		8,154	1,130	9,284	18,449
NET INCOME		15,954	77,753	93,707	23,153
RECONCILIATION OF FUNDS					
Total funds brought forward		20,519	225,269	245,788	222,635
TOTAL FUNDS CARRIED FORWARD		36,473	303,022	339,495	245,788

The notes form part of these financial statements

2nd Brewood Scout Group

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
FIXED ASSETS					
Tangible assets	7	1,551	301,973	303,524	203,806
CURRENT ASSETS					
Prepayments and accrued income		289	-	289	281
Cash at bank and in hand		34,748	1,039	35,787	69,116
		<u>35,037</u>	<u>1,039</u>	<u>36,076</u>	<u>69,397</u>
CREDITORS					
Amounts falling due within one year	8	(200)	-	(200)	(27,415)
NET CURRENT ASSETS		<u>34,837</u>	<u>1,039</u>	<u>35,876</u>	<u>41,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,388</u>	<u>303,012</u>	<u>339,400</u>	<u>245,788</u>
NET ASSETS		<u>36,388</u>	<u>303,012</u>	<u>339,400</u>	<u>245,788</u>
FUNDS	9				
Unrestricted funds				36,473	20,519
Restricted funds				303,022	225,269
TOTAL FUNDS				<u>339,495</u>	<u>245,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 JAN 2022 and were signed on its behalf by:


.....
R Talbot - Trustee


.....
S Northfield - Trustee

2nd Brewood Scout Group

Notes to the Financial Statements for the Year Ended 31 March 2021

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

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight line basis over 25 years, which is considered to be a fair estimate of its useful life.

Depreciation has not yet been charged on the new community building, as it is not in use and is undergoing refurbishment. Once available for use, this building will be depreciated over 50 years.

Scout equipment

Scout equipment was not previously included in the Group's accounts, which had been prepared on a receipts and payments basis. For 2020 onwards, the accounts will be prepared on an accruals basis. This is a change in accounting policy and has been dealt with as a prior year adjustment, as part of which the comparative accounts for 2019 have been restated.

The historic cost of equipment held by the Group has been identified or estimated and depreciation has been applied effectively from the date of acquisition to arrive at a net book value to be introduced into the financial statements as a prior year adjustment.

Scout equipment is depreciated on a straight line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

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.

2nd Brewood Scout Group

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. OTHER TRADING ACTIVITIES

	2021	2020 as restated
	£	£
Fundraising activities	<u>334</u>	<u>11,908</u>

3. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Scout Assoc deposit interest	<u>112</u>	<u>519</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,032	17,723	26,755
Charitable activities			
Section Camps	2,420	-	2,420
Other trading activities	11,908	-	11,908
Investment income	13	506	519
Total	<u>23,373</u>	<u>18,229</u>	<u>41,602</u>
EXPENDITURE ON			
Raising funds	7,735	-	7,735
Charitable activities			
IT and office administration	4,139	-	4,139
Section Camps	2,721	-	2,721
Activities and events	2,244	-	2,244

2nd Brewood Scout Group

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
Other	617	993	1,610
Total	<u>17,456</u>	<u>993</u>	<u>18,449</u>
NET INCOME	<u>5,917</u>	<u>17,236</u>	<u>23,153</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	14,602	208,033	222,635
TOTAL FUNDS CARRIED FORWARD	<u>20,519</u>	<u>225,269</u>	<u>245,788</u>

6. PRIOR YEAR ADJUSTMENT

Previously, the Group has drawn up its financial statements on a receipts and payments basis. Having purchased land and buildings at substantial cost, it was not considered reasonable to continue with the receipts and payments basis, as such accounts would not reflect a true and fair position.

For 2020 onwards, the accounts are presented on an accruals basis. This is a change of accounting policy and therefore the opening balance sheet and comparative figures are restated. Adjustments have been made to bring into account the following:

Fixed assets

Net book value of Scout Equipment of £2,711 was brought into account by restating the opening position of the comparative year. Also, depreciation of £578 has been brought into account in the comparative Statement of Financial Activities and the cost of fixed assets £380 charged as an expense in the comparative year has now been capitalised.

Prepayments and accruals

Prepayments and accruals have been brought into account for certain expense items. The effect of these adjustments was to reduce the net income originally reported for the comparative year by £2,081.

Effect on previous year's reported net income

The net effect of the adjustments described above has been to reduce the Net Income originally reported for 2019 from £14,812 to £12,533.

2nd Brewood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Totals £
COST			
At 1 April 2020	202,771	10,099	212,870
Additions	99,999	1,326	101,325
At 31 March 2021	<u>302,770</u>	<u>11,425</u>	<u>314,195</u>
DEPRECIATION			
At 1 April 2020	993	8,071	9,064
Charge for year	1,130	477	1,607
At 31 March 2021	<u>2,123</u>	<u>8,548</u>	<u>10,671</u>
NET BOOK VALUE			
At 31 March 2021	<u>300,647</u>	<u>2,877</u>	<u>303,524</u>
At 31 March 2020	<u>201,778</u>	<u>2,028</u>	<u>203,806</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 as restated £
Other creditors	<u>200</u>	<u>27,415</u>

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Group general fund	17,958	16,130	(600)	33,488
Beavers fund	219	(151)	200	268
Cubs fund	1,169	-	-	1,169
Scouts fund	1,100	(25)	400	1,475
Explorers fund	73	-	-	73
	<u>20,519</u>	<u>15,954</u>	-	<u>36,473</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	19,963	77,753	-	97,716
	<u>225,269</u>	<u>77,753</u>	-	<u>303,022</u>
TOTAL FUNDS	<u>245,788</u>	<u>93,707</u>	-	<u>339,495</u>

2nd Brewood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Group general fund	24,133	(8,003)	16,130
Beavers fund	-	(151)	(151)
Scouts fund	(25)	-	(25)
	<u>24,108</u>	<u>(8,154)</u>	<u>15,954</u>
Restricted funds			
Building improvements fund	78,883	(1,130)	77,753
TOTAL FUNDS	<u><u>102,991</u></u>	<u><u>(9,284)</u></u>	<u><u>93,707</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
Group general fund	12,714	7,644	(2,400)	17,958
Beavers fund	206	(1,387)	1,400	219
Cubs fund	1,069	-	100	1,169
Scouts fund	540	(340)	900	1,100
Explorers fund	73	-	-	73
	<u>14,602</u>	<u>5,917</u>	<u>-</u>	<u>20,519</u>
Restricted funds				
Brewood Scouts Fundraisers	205,793	(487)	-	205,306
Building improvements fund	2,240	17,723	-	19,963
	<u>208,033</u>	<u>17,236</u>	<u>-</u>	<u>225,269</u>
TOTAL FUNDS	<u><u>222,635</u></u>	<u><u>23,153</u></u>	<u><u>-</u></u>	<u><u>245,788</u></u>

2nd Brewood Scout Group

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

9. 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			
Group general fund	20,135	(12,491)	7,644
Beavers fund	268	(1,655)	(1,387)
Scouts fund	2,970	(3,310)	(340)
	<u>23,373</u>	<u>(17,456)</u>	<u>5,917</u>
Restricted funds			
Brewood Scouts Fundraisers	506	(993)	(487)
Building improvements fund	17,723	-	17,723
	<u>18,229</u>	<u>(993)</u>	<u>17,236</u>
TOTAL FUNDS	<u>41,602</u>	<u>(18,449)</u>	<u>23,153</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Group general fund	12,714	23,774	(3,000)	33,488
Beavers fund	206	(1,538)	1,600	268
Cubs fund	1,069	-	100	1,169
Scouts fund	540	(365)	1,300	1,475
Explorers fund	73	-	-	73
	<u>14,602</u>	<u>21,871</u>	<u>-</u>	<u>36,473</u>
Restricted funds				
Brewood Scouts Fundraisers	205,793	(487)	-	205,306
Building improvements fund	2,240	95,476	-	97,716
	<u>208,033</u>	<u>94,989</u>	<u>-</u>	<u>303,022</u>
TOTAL FUNDS	<u>222,635</u>	<u>116,860</u>	<u>-</u>	<u>339,495</u>

2nd Brewood Scout Group

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

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			
Group general fund	44,268	(20,494)	23,774
Beavers fund	268	(1,806)	(1,538)
Scouts fund	2,945	(3,310)	(365)
	<u>47,481</u>	<u>(25,610)</u>	<u>21,871</u>
Restricted funds			
Brewood Scouts Fundraisers	506	(993)	(487)
Building improvements fund	96,606	(1,130)	95,476
	<u>97,112</u>	<u>(2,123)</u>	<u>94,989</u>
TOTAL FUNDS	<u>144,593</u>	<u>(27,733)</u>	<u>116,860</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

2nd Brewood Scout Group

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grant and donations	98,463	19,317
Gift aid	1,151	1,037
Subscriptions	2,956	6,401
	<u>102,570</u>	<u>26,755</u>
Other trading activities		
Fundraising activities	334	11,908
Investment income		
Scout Assoc deposit interest	112	519
Charitable activities		
Camp monies received	(25)	2,420
Total incoming resources	<u>102,991</u>	<u>41,602</u>
EXPENDITURE		
Raising donations and legacies		
Capitation fees	2,401	2,565
Group cost of fundraising	1,102	5,170
	<u>3,503</u>	<u>7,735</u>
Charitable activities		
Insurance	1,952	2,610
Light and heat	363	539
Sundries	1,508	1,560
Camp costs	-	2,721
Activities and events	68	1,003
Badges, books, neckers etc	83	471
	<u>3,974</u>	<u>8,904</u>
Other		
Freehold property	1,130	993
Scout equipment	477	617
	<u>1,607</u>	<u>1,610</u>
Support costs		
Governance costs		
Accountancy and legal fees	200	200
Total resources expended	<u>9,284</u>	<u>18,449</u>
Net income	<u>93,707</u>	<u>23,153</u>

This page does not form part of the statutory financial statements