

CHARITY REGISTRATION NUMBER: 521557

1st Broughton Scout Group
Unaudited Financial Statements
31 March 2023

1st Broughton Scout Group

Financial Statements

Year ended 31 March 2023

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1st Broughton Scout Group

Trustees' Annual Report

Year ended 31 March 2023

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

Reference and administrative details

| | |
|------------------------------------|--|
| Registered charity name | 1st Broughton Scout Group |
| Charity registration number | 521557 |
| Registered office | 19 Lorton Close Fulwood Preston PR2 8YS |

The trustees

Mr J D Simpson
Mr G Flewker-Barker
Mr K M Jamieson
Mr R A Crowther
Mr T Barnett
Mr W M Dainty
Mrs J E Jamieson
Mr D N Bond
Mr B A Mitchell
Mr A Gooch

Appointed 1 August 2022

| | |
|-----------------------------|---|
| Independent examiner | Anthony Ian Cherry BA BFP FCA MAE MCIArb MEWI A I Cherry Chartered Accountants 26 Winckley Square Preston PR1 3JJ |
|-----------------------------|---|

Structure, governance and management

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Group is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The Group is managed by the Group Executive Committee, the members of which are the "Charity Trustees" of the Scout Group which is an educational charity. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders and parent's representation and meets every four months. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for the maintenance of Group property, the raising of funds and the administration of Group finance, the insurance of persons, property and equipment, Group public occasions, assisting in the recruitment of leaders and other adults, appointing any sub committees that may be required, and appointing Group Administrators and Advisors other than those who are elected. The trustees have given regard to the Charity Commission's guidance on public benefit.

1st Broughton Scout Group

Trustees' Annual Report

Year ended 31 March 2023

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

Governance and internal controls

The Trustees meet on a regular basis and are provided with comprehensive financial information including budgets and prior year reports. Overall progress is monitored at these meetings and any concerns addressed.

Objectives and activities

The objectives of the Group are as a unit of The Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aims of the Association is by providing an enjoyable and attractive scheme of progressive training, based on The Scout Promise and Law and guided by adult leadership. The Charity is operated solely by volunteers ranging from Trustees, Beaver, Cub and Scout Leaders, Assistant Beaver, Cub and Scout Leaders and support staff. Total volunteer numbers are 48 (2022: 47).

Achievements and performance

This year has been another successful year for the Group. In 2021 Scout HQ introduced a new section for groups called Squirrels for young people between the ages of four and six. In June 2022 we started our own Squirrel section and it is proving to be very successful with 24 members complemented by four leaders. There is also a long waiting list of young people wanting to join the Squirrel section.

We have continued to recover from all the restrictions imposed by Covid 19 and all sections have been taking part in many District and County events. We have also seen a rise in the number of young people who have gained their Chief Scout's Award, the highest award in Scouting.

The Trustees would once again like to take this opportunity to thank all the leaders, their supporters and volunteers for their hard work and dedication in making 1st Broughton such a successful Scout Group.

Financial review

The financial results show a surplus of £810 for the year. Income for the year amounted to £42,221 and expenditure was £41,411. Equipment was purchased in the year including tents and paddleboards and this generated an additional depreciation charge. In addition costs were incurred in maintaining the boiler and heating system which contributed to the reduction in the surplus from the previous year of £9,366.

The Group has cash at bank and in hand of £101,197 at 31 March 2023 and total net assets of £149,405. The Group maintains these reserves to fund large capital assets.

Reserves Policy

The Group's policy on reserves is to generate sufficient reserves to cover large capital projects and to hold sufficient resources to cover six months operating costs. Any additional reserves will be used to subsidise youth activities to use up excess reserves.

1st Broughton Scout Group

Trustees' Annual Report

Year ended 31 March 2023

Investment Policy

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Plans for future periods

We are in negotiations with Broughton Parish Council with regards to obtaining land via their local development plans for the site of a new scout hut. No definitive conclusion has been reached but we remain hopeful that a positive outcome is possible.

The trustees' annual report was approved on 21 June 2023 and signed on behalf of the board of trustees by:



Mr R A Crowther
Trustee

1st Broughton Scout Group

Independent Examiner's Report to the Trustees of 1st Broughton Scout Group

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of 1st Broughton Scout Group ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Anthony Ian Cherry BA BFP FCA MAE MCI Arb MEWI
Independent Examiner

7/7/2023

A I Cherry Chartered Accountants
26 Winckley Square
Preston
PR1 3JJ

1st Broughton Scout Group

Statement of Financial Activities

Year ended 31 March 2023

| | | 2023 | | 2022 |
|---|------|----------------|----------------|----------------|
| | | Unrestricted | Total funds | Total funds |
| | Note | funds | | |
| | | £ | £ | £ |
| Income and endowments | | | | |
| Donations and legacies | 4 | 23,600 | 23,600 | 23,093 |
| Charitable activities | 5 | 16,631 | 16,631 | 22,440 |
| Investment income | 6 | 1,990 | 1,990 | 995 |
| Total income | | <u>42,221</u> | <u>42,221</u> | <u>46,528</u> |
| Expenditure | | | | |
| Expenditure on raising funds: | | | | |
| Costs of raising donations and legacies | 7 | 39,475 | 39,475 | 35,487 |
| Expenditure on charitable activities | 8,9 | 1,936 | 1,936 | 1,675 |
| Total expenditure | | <u>41,411</u> | <u>41,411</u> | <u>37,162</u> |
| Net income and net movement in funds | | <u>810</u> | <u>810</u> | <u>9,366</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 148,595 | 148,595 | 139,229 |
| Total funds carried forward | | <u>149,405</u> | <u>149,405</u> | <u>148,595</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

1st Broughton Scout Group

Statement of Financial Position

31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 46,549 | 40,016 |
| Current assets | | | |
| Debtors | 15 | 10,107 | 7,731 |
| Cash at bank and in hand | | 101,197 | 104,425 |
| | | <u>111,304</u> | <u>112,425</u> |
| Creditors: amounts falling due within one year | 16 | 8,448 | 3,577 |
| Net current assets | | <u>102,856</u> | <u>108,579</u> |
| Total assets less current liabilities | | <u>149,405</u> | <u>148,595</u> |
| Net assets | | <u>149,405</u> | <u>148,595</u> |
| Funds of the charity | | | |
| Designated Funds | 17 | 80,000 | 0 |
| Unrestricted funds | | 69,405 | 148,595 |
| Total charity funds | 18 | <u>149,405</u> | <u>148,595</u> |

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2023 and are signed on behalf of the board by:



Mr R A Crowther
Trustee

The notes on pages 7 to 12 form part of these financial statements.

1st Broughton Scout Group

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 16 Marina Drive, Fulwood, Preston, PR2 9SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1st Broughton Scout Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|-----------------------|---------------------|
| Buildings | - 10% straight line |
| Site Infrastructure | - 10% straight line |
| Fixtures and fittings | - 25% straight line |

Assets begin to be depreciated in the first full month following the month of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Subscriptions | 23,120 | 23,120 | 21,496 | 21,496 |
| Donations | 480 | 480 | 1,597 | 1,597 |
| | <u>23,600</u> | <u>23,600</u> | <u>23,093</u> | <u>23,093</u> |

1st Broughton Scout Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

| | Unrestricted Funds | Total Funds 2023 | Unrestricted Funds | Total Funds 2022 |
|--------------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Fundraising | 4,642 | 4,642 | 4,380 | 4,380 |
| Gift Aid | 5,364 | 5,364 | 5,376 | 5,376 |
| Activities | 6,148 | 6,148 | 2,017 | 2,017 |
| Other income | 477 | 477 | 10,667 | 10,667 |
| | <u>16,631</u> | <u>16,631</u> | <u>22,440</u> | <u>22,440</u> |

Included in other income is a sum of £0 (2022: £10,667) in relation to Covid-19 grants received.

6. Investment income

| | Unrestricted Funds | Total Funds 2023 | Unrestricted Funds | Total Funds 2022 |
|--------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Bank interest receivable | <u>1,990</u> | <u>1,990</u> | <u>995</u> | <u>995</u> |

7. Costs of raising donations and legacies

| | Unrestricted Funds | Total Funds 2023 | Unrestricted Funds | Total Funds 2022 |
|-----------------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Youth programme and activities | 12,178 | 12,178 | 11,588 | 11,588 |
| Ground rent | 225 | 225 | 225 | 225 |
| Water | 204 | 204 | 150 | 150 |
| Gas and electric | 1,074 | 1,074 | 1,483 | 1,483 |
| Repairs, renewals and maintenance | 3,883 | 3,883 | 2,233 | 2,233 |
| Insurance | 1,349 | 1,349 | 1,227 | 1,227 |
| Subscriptions paid on to District | 8,407 | 7,784 | 7,784 | 7,784 |
| Telephone | 338 | 338 | 152 | 152 |
| Uniforms and badges | 2,165 | 2,165 | 1,141 | 1,141 |
| Depreciation | 8,358 | 8,358 | 8,226 | 8,226 |
| Sundry | 1,294 | 1,294 | 1,278 | 1,278 |
| | <u>39,475</u> | <u>39,475</u> | <u>35,487</u> | <u>35,487</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds | Total Funds 2023 | Unrestricted Funds | Total Funds 2022 |
|-------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Bonfire and wine nights | <u>1,936</u> | <u>1,936</u> | <u>1,675</u> | <u>1,675</u> |

1st Broughton Scout Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2023 £ | Total fund 2022 £ |
|-------------------------|---|-----------------------------------|-------------------------|
| Bonfire and wine nights | 1,936 | 1,936 | 1,675 |

10. Net income

Net income is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|---------------------------------------|-------------------|-----------|
| Depreciation of tangible fixed assets | 8,358 | 8,226 |

11. Independent examination fees

No amounts were paid to A I Cherry for the independent examination of the financial statements (2022: none).

12. Staff costs

The group did not employ any staff in the reporting period (2022: none). There are therefore no payroll costs (2022: £Nil) and no person received over £60,000 (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Costs incurred by the Trustees on behalf of the Group were reimbursed upon receipt of appropriate documentation and independently authorised. These costs were incurred by the Trustees in their capacity as Group Leaders and not as trustees. Five trustees (2022: Four) had such costs reimbursed in respect of youth programmes and activities including activity fees, food and hire. The total amount of such reimbursement amounted to £1,404 (2022: £1,979).

1st Broughton Scout Group

Notes to the Financial Statements (continued)

Year ended 31 March 2023

14. Tangible fixed assets

| | Buildings £ | Infrastructure £ | Site £ | Fixtures and fittings £ | Total £ |
|-------------------------|----------------|---------------------|--------------|-------------------------------|---------------|
| Cost | | | | | |
| At 1 April 2022 | 48,430 | | 9,138 | 23,119 | 80,687 |
| Additions | 0 | | 0 | 14,891 | 14,891 |
| At 31 March 2023 | <u>48,430</u> | | <u>9,138</u> | <u>38,010</u> | <u>95,578</u> |
| Depreciation | | | | | |
| At 1 April 2022 | 14,761 | | 7,114 | 18,796 | 40,671 |
| Charge for the year | 4,305 | | 424 | 3,629 | 8,358 |
| At 31 March 2023 | <u>19,066</u> | | <u>7,538</u> | <u>22,425</u> | <u>49,029</u> |
| Carrying amount | | | | | |
| At 31 March 2023 | <u>29,364</u> | | <u>1,600</u> | <u>15,585</u> | <u>46,549</u> |
| At 31 March 2022 | <u>33,669</u> | | <u>2,024</u> | <u>4,323</u> | <u>40,016</u> |

15. Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|---------------|--------------|
| Camp deposits | 3,825 | 1,553 |
| Prepayments and accrued income | 836 | 802 |
| Other debtors | 5,446 | 5,376 |
| | <u>10,107</u> | <u>7,731</u> |

16. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Camp deposits | 4,228 | 2,658 |
| Accruals and deferred income | 4,220 | 919 |
| | <u>8,448</u> | <u>3,577</u> |

17. Designated Funds

| | At 1 April 2022 £ | Transfer In £ | Transfer Out £ | At 31 March 2023 £ |
|------------------|----------------------|------------------|-------------------|-----------------------|
| Designated funds | <u>0</u> | <u>80,000</u> | <u>0</u> | <u>80,000</u> |

The designated fund is a separate fund within the general reserves of the charity to be used in the financing of land and construction of a replacement Group Headquarters. The sums attributable to this fund are approved by the Trustees and will be assessed periodically as surpluses exist within unrestricted funds having regards to cash balances and the reserves policy.

1st Broughton Scout Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfer £ |
|---------------|--------------------------|-------------|------------------|---------------|
| General funds | 148,595 | 42,221 | (41,411) | (80,000) |
| | As at 31 March 2023 £ | | | |
| | 69,405 | | | |

| | At 1 April 2021 £ | Income £ | Expenditure £ | At 31 March 2022 £ |
|---------------|----------------------|-------------|------------------|-----------------------|
| General funds | 139,229 | 46,528 | (37,162) | 148,595 |

19. Analysis of net assets between funds

| | Designated Funds £ | Unrestricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|----------------------------|--------------------------|----------------------------|-----------------------------|-----------------------------|
| Tangible fixed assets | 0 | 46,549 | 46,549 | 40,016 |
| Current assets | 80,000 | 31,304 | 111,304 | 112,156 |
| Creditors less than 1 year | 0 | (8,448) | (8,448) | (3,577) |
| Net assets | 80,000 | 69,405 | 149,405 | 148,595 |

20. Related parties

Other than the reimbursement of trustees' expenditure as detailed in Note 13, there are no related party transactions in the reporting period (2022: none) that require disclosure.