

1st Broughton Scout Group
Unaudited Financial Statements
31 March 2025

1st Broughton Scout Group
Financial Statements
Year ended 31 March 2025

Pages	
1 to 3	Trustees' annual report
4	Independent examiner's report to the trustees
5	Statement of financial activities
6	Statement of financial position
7 to 12	Notes to the financial statements

1st Broughton Scout Group

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name 1st Broughton Scout Group
Charity registration number 521557

Principal 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 S McGlen
Mr W M Dainty
Mr A C Acklam
Mrs J E Jamieson
Mr D N Bond
Mr B A Mitchell
Mr A Gooch
Mrs K Hall
Mr T Bennett
Mr T Boodock
Rev F Green
Resigned 10 March 2024
Resigned 23 September 2024
Resigned 23 September 2024
Resigned 23 September 2024
Resigned 23 September 2024
Resigned 23 September 2024
Appointed 23 September 2024
Appointed 23 September 2024
Appointed 23 September 2024

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 Groups 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, and are provided with appropriate training. 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 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 having regards to appropriate qualification and experience, 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 2025

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 44 (2024: 45).

Achievements and performance

Since the start of the year we have been busy across all sections. Wednesday beavers is still of concern due to lack of leaders, but we are working to resolve the problem. Numbers are healthy across all sections and our squirrels are doing very well.

Awards wise we are doing well with awards over all sections in particular Chief Scout Gold awards. All sections have managed to attend their respective county days and weekends and great fun has been had by all. Leaders are slowly getting to grips with the new membership system that was rolled out during the year.

The Explorer Room has been refurbished to a very high standard at no cost to the group, and the hut committee keeps doing its work around the hut with all those little jobs getting ticked off the list.

The lease for the field is nearly ready to sign, but building works at the adjacent primary school will impact us and the works will certainly have some impact on our activities including bonfire night. Discussions will be needed to mitigate the problems.

Overall we are in good health and 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 £2,713 for the year. Income for the year amounted to £55,930 and expenditure was £53,217. Monthly subscriptions were £15 for the whole year compared to a part year in the previous year which resulted in an overall increase in donations and legacies. Activity continued in the year in relation to obtaining land for the site of a new hut and terms of agreement by way of a lease were drawn up with Blackburn Diocese at a cost to the Group of £8,340. As the new hut will be a longer term project monies were expended on hut repairs to the existing hut and there was also an increase in charges raised by District in relation to capitation fees.

The Group has cash at bank and in hand of £118,198 at 31 March 2025 and total net assets of £157,614. The Group maintains these reserves to fund large capital assets.

1st Broughton Scout Group

Trustees' Annual Report

Year ended 31 March 2025

Reserves Policy

The Group's policy 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.

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 have been offered a 125 year lease for land on which the current scout hut sits together with the adjacent field by Blackburn Diocese and the group has covered the cost of preparing a draft lease. The lease has yet to be ratified due to outstanding matters which are being resolved by the Diocese and therefore we expect the lease to come in to force during the year to 31 March 2026.

The trustees' annual report was approved on 11 June 2025 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 2025

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 2025.

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 van Cherry BA BFP FCA MAE MCIARB MEWI
Independent Examiner

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

1st July 2025

1st Broughton Scout Group
Statement of Financial Activities
Year ended 31 March 2025

	2025	2024
Unrestricted funds	Total funds	Total funds
£	£	£
Note		
Income and endowments		
Donations and legacies	33,906	33,906
Charitable activities	17,460	17,460
Investment income	4,564	4,564
Total income	55,930	55,930
Expenditure		
Expenditure on raising funds:		
Costs of raising donations and legacies	51,087	51,087
Expenditure on charitable activities	2,130	2,130
Total expenditure	53,217	53,217
Net income and net movement in funds	2,713	2,713
Reconciliation of funds		
Total funds brought forward	154,901	154,901
Total funds carried forward	157,614	154,901

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 13 form part of these financial statements.

1st Broughton Scout Group
Statement of Financial Position
31 March 2025

	Note	2025	2024
Fixed assets			
Tangible fixed assets	14	34,121	42,585
Current assets			
Debtors	15	7,187	7,102
Cash at bank and in hand		118,198	105,432
		125,385	112,534
Creditors: amounts falling due within one year	16	1,892	218
Net current assets		123,493	112,316
Total assets less current liabilities		157,614	154,901
Net assets		157,614	154,901
Funds of the charity			
Designated Funds	17	80,000	80,000
Unrestricted funds		77,614	74,901
Total charity funds	18	157,614	154,901

These financial statements were approved by the board of trustees and authorised for issue on 11 June 2025 and are signed on behalf of the board by:



Mr A C Acklam
Trustee

1st Broughton Scout Group

Notes to the Financial Statements

Year ended 31 March 2025

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 19 Lorton Close, Fulwood, Preston PR2 8YS.

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 (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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from January 2019.

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 2025

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 2025	Unrestricted Funds	Total Funds 2024
Donations	£	£	£	£
Subscriptions	33,466	33,466	26,083	26,083
Donations	440	440	30	30
	33,906	33,906	26,113	26,113

1st Broughton Scout Group

Notes to the Financial Statements (continued)

Year ended 31 March 2025

5. Charitable activities				
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Fundraising	£ 4,194	£ 4,194	£ 3,541	£ 3,541
Gift Aid	6,125	6,125	5,568	5,568
Activities	7,141	7,141	7,976	7,976
Other income	0	0	863	863
	<u>17,460</u>	<u>17,460</u>	<u>17,948</u>	<u>17,948</u>
6. Investment income				
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Bank interest receivable	£ 4,564	£ 4,564	£ 4,100	£ 4,100
7. Costs of raising donations and legacies				
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Youth programme and activities	11,751	11,751	14,070	14,070
Ground rent	520	520	225	225
Water	463	463	218	218
Gas and electric	2,019	2,019	2,088	2,088
Repairs, renewals and maintenance	5,122	5,122	2,413	2,413
Insurance	1,732	1,732	1,307	1,307
Subscriptions paid on to District	11,017	11,017	9,303	9,303
Internet	422	422	406	406
Uniforms and badges	250	250	1,117	1,117
Depreciation	9,429	9,429	9,285	9,285
Sundry	22	22	317	317
Legal fees	8,340	8,340	0	0
	<u>51,087</u>	<u>51,087</u>	<u>40,749</u>	<u>40,749</u>
8. Expenditure on charitable activities by fund type				
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Bonfire and wine nights	£ 2,130	£ 2,130	£ 1,916	£ 1,916

1st Broughton Scout Group

Notes to the Financial Statements (continued)

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type			
Activities undertaken directly	Total funds	Total fund	
Bonfire and wine nights	£ 2,130	£ 1,916	
10. Net income			
Net income is stated after charging/(crediting):			
Depreciation of tangible fixed assets	£ 9,429	£ 9,285	
11. Independent examination fees			
No amounts were paid to A I Cherry for the independent examination of the financial statements (2024: none).			
12. Staff costs			
The group did not employ any staff in the reporting period (2024: none).			
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. Four trustees (2024: 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 £498 (2024: £731).			

1st Broughton Scout Group

Notes to the Financial Statements (continued)

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	As at 31/3/25
General funds	£ 74,901	£ 55,930	£ (53,217)	£ 77,614

	At 1 April 2023	Income	Expenditure	As at 31/3/24
General funds	£ 69,405	£ 48,161	£ (42,665)	£ 74,901

19. Analysis of net assets between funds

	Designated Funds	Unrestricted Funds	Total Funds	Total Funds
	£	£	£	£
Tangible fixed assets	0	34,121	34,121	42,585
Current assets	80,000	45,385	125,385	112,534
Creditors less than 1 year	0	(1,892)	(1,892)	(218)
Net assets	80,000	77,614	157,614	154,901

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 (2024: none) that require disclosure.