

1ST SHIRLEY SCOUT GROUP

England & Wales - Charity number 524602

Details

Other names 1ST SHIRLEY BOY SCOUT GROUP

Status Registered

Legal form Other

Registered 1964-04-17

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

Contact

Address Scout Association
Parkgate
Stratford Road
Shirley
Solihull
B90 3GG

Phone 01217446090

Email 1stshirleyHQ@1stshirley.org.uk

Website www.1stshirley.org.uk

Activities

Objects: 1ST SHIRLEY SCOUT GROUP.

Activities: Provides Beavers, Cubs, Scouts and Explorer Activities in Shirley, West Midlands as part of the National Scout movement

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** SHIRLEY
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£121,817	£120,516	-	-
2024-03-31	£114,764	£113,014	-	-
2023-03-31	£99,488	£104,259	-	-
2022-03-31	£80,656	£82,323	-	-
2021-03-31	£60,599	£29,913	-	-

Trustees

Name	Role	Appointed
Kerry Devereux	Chair	2015-08-23
ANDREW DAVID BAYNES		2021-09-07
Adrian Dewi Leigh Butterworth		2021-09-07
BOB FEAR		
Christopher John Davis		
Claire Fear		2021-09-07
Faraz H Shiraz		2023-07-02
MR ANTHONY FITZGERALD		
Martin David Attwood		2018-09-01
Michael John Fear		2021-09-07
Naomi Lorraine Davis		2021-09-07
Stephen George Douglas		2021-09-07
Wendy Jill Fitzmaurice		2023-07-02

1ST SHIRLEY SCOUT GROUP

England & Wales - Charity number 524602

Accounts

Annual Report ; Front Sheet

1st Shirley Scout Group
For the year ended 31 March 2025

Registered Charity No. 524602
Group Registration No. 5708

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2024 to 31 March 2025

Section A Reference and Administration Details

1st Shirley Scout Group

For the year ended 31 March 2025

President

R Fear

Vice Presidents

G Carter

J Fear

I Taylor

M Lewis

B Lane

P Thomas

Property Trustees

I Carpenter

J Dobinson

R Fear

Trustees

A Fitzgerald (Group Lead Volunteer, Ex-Officio)

F Shiraz (Chair)

W Fitzmaurice (Secretary)

C Davis (Treasurer)

M Attwood

A Baynes

M Fear

C Fear

R Fear

BANKERS

Lloyds Bank

248 Stratford Road

Shirley

West Midlands

B90 3AE

INDEPENDENT EXAMINER

T McElwaine

15 Selborne Gardens

Jesmond

Newcastle-on-Tyne

NE2 1EY

Section B Structure, Governance, and Management

1st Shirley Scout Group

For the year ended 31 March 2025

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

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

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Trustee Board consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year. This Group Trustee Board 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 adult support; Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives & Activities

1st Shirley Scout Group

For the year ended 31 March 2025

The objectives of the Group are to act 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 Aim 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.

Section D Achievements & Performance

1st Shirley Scout Group

For the year ended 31 March 2025

Group Activities and Performance

The group recorded a total of 130 young people on this year's census plus another 64 adult members. The group continues to provide fun and interesting activities to our members. Both of our scout sections have been on successful summer camps and participated in various local and national events. A joint beavers & cubs kayaking event took place in Leamington during the last year.

As of March 31st, we had two scout troops, two cub packs and two beaver colonies.

Explorer Unit Achievements & Performance

It's AGM season, so I've pulled together a montage of some of the things that we've done over the past twelve months. Which, looking back on it, has been quite a full year...

We've travelled by foot, by bike, by minibus, by bus, by coach, by jeep, by tube, by train, by RIB, by ferry, by plane – and by horse. We've travelled to the Peak District, to Wales, to the Yorkshire Dales, to Shropshire, to Birmingham, to London, to Jersey, to Norway, to Nepal (and hung around bored in Doha airport in Qatar).

We've walked, we've run, we've climbed, we've surfed, we've cycled, we've skimmed the waves, we've jumped off cliffs, we've swum in the sea, we've kayaked, we've explored cities and vast wildernesses. We've dodged cliffs being dynamited above us, we've crossed bridges across deep ravines. We've cooked food over open fires and Christmas dinners for nearly a hundred people.

We've slept in Scout Huts, in hammocks, in tents, in youth hostels, in hotels, in tea houses, on ferries, on planes.

We've participated, we've competed, we've supported sections as leaders and young leaders, we've learnt new skills as Explorers and as adults. We've fallen off bikes, we've thrown up in tents and in the middle of the Himalaya. We've had our sight affected by altitude, we've been injured by a swing ball bat. We've won trophies and endured long walks out from unsuccessful attempts at high passes, beaten back by altitude.

We've cemented old friendships and made new ones. We've earned DofE and Scout Awards. We've mastered squat loos and watched Bond movies at 4,000m.

We've had a great time. We have stories that we can tell when we're old.

bit.ly/2425Video

Section E Financial Review

1st Shirley Scout Group

For the year ended 31 March 2025

Investment Policy

The Group does not generally 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.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c.£40,000.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £114,723. This is broadly level with the 113,325 held at 2023-24 year end, reflecting a further year where expenditure has returned to pre-pandemic levels but income remains slightly down. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £69,201, down £3,889 in the year. The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have remained steady through the year but at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Section F Future Plans

1st Shirley Scout Group

For the year ended 31 March 2025

The trustees have reviewed and discussed the plans for the Group for the next financial year.

In the next 12 months the Trustees will seek to continue to review and reform the governance of the Group following the Scout Association's Transformation programme to provide improved strategic oversight and direction, while maintaining focus on the effective management of existing facilities and resources to support leaders and all volunteers in the provision of a balanced and exciting programme of scouting activities.

The Trustees will seek opportunities to continue to expand and grow the Group, primarily in the short term through the expansion of member numbers in the Beaver and Cub sections. We will continue to seek new volunteers to support this expansion. Our aim is to ensure that Scouts can be provided to more young people while ensuring the sustainability of existing provision of both weekly section night activities and a wide range of nights away opportunities including full camp experiences.

The Trustees will also commence work on a new longer term strategic plan to provide for long term direction and to allow for the continuing availability of required resources.

Section G Declaration

1st Shirley Scout Group For the year ended 31 March 2025

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by

F. Shiraz
Group Chair
July 2025

Financial Statements ; Income & Expenditure Statement

1st Shirley Scout Group For the year ended 31 March 2025

	2025	2024
Incoming Resources		
Voluntary Income	44,934.92	41,017.88
Investment Income	715.20	-
Funds Generating Activity (Fundraising)	75.00	41.87
Charitable Activities (Scouting Activity)		
Group Scouting Activity	7,805.50	6,370.80
Section Scouting Activity	68,286.52	64,247.86
Total Charitable Activities (Scouting Activity)	76,092.02	70,618.66
Other Incoming Resources	-	2,610.71
Intrepid ESU Fundraising Income	-	455.00
Total Incoming Resources	121,817.14	114,744.12
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities	16,695.33	17,199.44
Section Scouting Activities	68,416.26	63,669.31
Total Scouting Activities	85,111.59	80,868.75
Vehicle Costs	9,072.84	10,183.03
Total Expenditure on Charitable Activities	94,184.43	91,051.78
Expenditure on Managing & Administering The Charity		
HQ Building Costs	22,129.02	19,668.36
Administration Costs	4,203.12	3,457.65
Total Expenditure on Managing & Administering The Charity	26,332.14	23,126.01
Total Resources Expended	120,516.57	114,177.79
Net Movement In Funds	1,300.57	566.33

Financial Statements ; Balance Sheet

1st Shirley Scout Group

As at 31 March 2025

31 MAR 2025 31 MAR 2024

Fixed Assets

Tangible Assets

Box Trailer Cost	3,960.00	3,960.00
Less Accumulated Depreciation on Box Trailer	(2,400.00)	(2,000.00)
Canoe Trailer Cost	2,500.00	2,500.00
Less Accumulated Depreciation on Canoe Trailer	(2,500.00)	(2,500.00)
Minibus GY63 Cost	10,365.00	10,365.00
Less Accumulated Depreciation on Minibus GY63	(10,365.00)	(10,365.00)
GV13 Minibus Cost	15,995.00	15,995.00
Less Accumulated Depreciation on Minibus GV13	(9,597.00)	(6,398.00)
Buildings	12,882.00	12,882.00
Total Tangible Assets	20,840.00	24,439.00

Total Fixed Assets 20,840.00 24,439.00

Current Assets

Debtors

Group Debtors (Accounts Receivable)	1,533.75	411.75
Total Debtors	1,533.75	411.75

Cash at bank and in hand

Current Account	928.14	1,116.66
Membership Account	2,088.20	3,946.50
Minibus Account	5.00	21,566.00
Reserve Account	5.00	50,000.00
Pine Account	5.00	189.08
Willow Account	5.00	397.00
Bengal Account	5.00	1,454.41
Punjab Account	5.00	330.23
Buckholt Account	2,467.40	2,023.86
Glyn Account	1,181.76	1,052.89
Intrepid Account	14,944.49	24,369.74
Group Cash Account	74.36	49.36
Intrepid Cash Account	96.38	58.88
Glyn Cash	82.25	82.25
32 Day Notice Savings	60,622.84	-
Instant Access Savings Reserve	18,252.36	-
Total Cash at bank and in hand	100,768.18	106,636.86

Prepayments and accrued income

Group Prepayments	7,351.10	4,024.61
Intrepid Prepayments	77,555.04	1,530.23
Section Prepayments	-	2,389.24
Buckholt Prepayments	15.72	-

	31 MAR 2025	31 MAR 2024
Glyn Prepayments	50.00	-
Total Prepayments and accrued income	84,971.86	7,944.08
Total Current Assets	187,273.79	114,992.69
Creditors: amounts falling due within one year		
Group Income in Advance	2,159.50	2,582.00
Intrepid Income in Advance	90,730.99	23,525.00
Buckholt Income In Advance	500.00	-
Historical Adjustment	-	(0.04)
Total Creditors: amounts falling due within one year	93,390.49	26,106.96
Net Current Assets (Liabilities)	93,883.30	88,885.73
Total Assets less Current Liabilities	114,723.30	113,324.73
Net Assets	114,723.30	113,324.73
Funds		
Unrestricted Funds		
Buildings Fund	12,882.00	12,882.00
Vehicle Replacement Fund	24,862.00	21,263.00
General Fund	69,200.62	73,090.03
Intrepid Fund	2,486.67	2,845.60
Sections Fund	-	3,244.10
Pine Fund	9.15	-
Willow Fund	597.93	-
Bengal Fund	967.30	-
Punjab Fund	502.75	-
Buckholt Fund	2,210.19	-
Glyn Fund	1,004.69	-
Total Unrestricted Funds	114,723.30	113,324.73
Xero Retained Earnings Funds Adjustment		
Current Year Earnings	1,300.57	566.33
Retained Earnings	(1,300.57)	(566.33)
Total Xero Retained Earnings Funds Adjustment	-	-

The financial statements were approved by the Trustees on xx June 2024 and signed on their behalf by

Signature

Name

Position

Faraz Shiraz

Group Chair

Chris Davis

Group Treasurer

Notes to the Accounts

1st Shirley Scout Group

For the year ended 31 March 2025

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: 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)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

2.1 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt. Minibuses and trailers are depreciated over their expected useful economic life, being 5 years for minibuses, and 10 years for trailers.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Notes 3 and 4 ; Analysis of Incoming Resources and Expenditure

1st Shirley Scout Group For the year ended 31 March 2025

	2025	2024
Incoming Resources		
Voluntary Income		
Membership Fees	46,737.00	41,488.50
Scout Association Fees	(11,445.00)	(8,316.00)
Donations	1,391.20	970.00
Gift Aid	8,251.72	6,875.38
Total Voluntary Income	44,934.92	41,017.88
Investment Income		
Bank Interest	715.20	-
Total Investment Income	715.20	-
Funds Generating Activity (Fundraising)		
Hall Hire	75.00	-
Online Fundraising	-	41.87
Total Funds Generating Activity (Fundraising)	75.00	41.87
Charitable Activities (Scouting Activity)		
Group Scouting Activity		
Equipment Hire	-	400.00
Minibus Usage Charges	4,945.50	3,068.10
Group Camps	2,860.00	2,902.70
Total Group Scouting Activity	7,805.50	6,370.80
Section Scouting Activity		
Pine Beavers Subs Income	303.00	195.00
Willow Beavers Subs Income	273.00	193.50
Bengal Cubs Subs Income	319.50	324.00
Bengal Cubs Programme Income	-	250.00
Bengal Cubs Camps & Events Income	3,452.00	55.00
Punjab Cubs Subs Income	345.00	299.50
Punjab Cubs Programme Income	85.50	-
Punjab Cubs Camps & Events Income	162.00	-
Buckholt Scouts Subs Income	1,116.50	1,152.25
Buckholt Scouts Programme Income	130.00	155.00
Buckholt Scouts Camps & Events Income	587.00	9,282.00
Glyn Scouts Subs Income	836.25	1,068.75
Glyn Scouts Programme Income	679.00	164.00
Glyn Scouts Camps & Events Income	11,350.77	6,945.76
Intrepid ESU Subs Income	14,340.50	14,683.50
Intrepid ESU Programme Income	2,625.00	2,460.00

	2025	2024
Intrepid ESU Camps & Events Income	31,681.50	27,019.60
Total Section Scouting Activity	68,286.52	64,247.86
Total Charitable Activities (Scouting Activity)	76,092.02	70,618.66
Other Incoming Resources		
Other Scouting Income	-	2,610.71
Total Other Incoming Resources	-	2,610.71
Intrepid ESU Fundraising Income	-	455.00
Total Incoming Resources	121,817.14	114,744.12

2025

2024

Resources Expended

Expenditure on Charitable Activities

Scouting Activities

Group Scouting Activities

Subs Paid to Sections	6,283.75	6,566.50
Other Support to Sections	-	366.00
Group Camp Costs	3,307.29	3,892.27
Group Badges / Neckerchiefs	561.66	967.86
Section Badges / Neckerchiefs	1,497.93	1,150.48
Uniforms	-	211.09
Camping Gas	380.00	430.00
Canoeing Equipment	612.00	-
Tent Maintenance	345.00	269.84
Tent Purchase	675.60	1,006.49
Other Equipment Maintenance	-	3.52
Other Equipment Purchases	435.77	432.90
GPS Trackers	470.00	832.08
Leader Training	1,619.79	418.80
Other Scouting Costs	506.54	651.61
Total Group Scouting Activities	16,695.33	17,199.44

Section Scouting Activities

Pine Beavers Programme Costs	437.53	218.01
Pine Beavers Other Expenditure	48.40	-
Willow Beavers Programme Costs	75.07	341.61
Bengal Cubs Programme Costs	412.16	474.83
Bengal Cubs Camps & Events Costs	3,048.65	-
Punjab Cubs Programme Costs	402.42	241.51
Punjab Cubs Camps & Events Costs	78.47	-
Buckholt Scouts Programme Costs	771.39	914.58
Buckholt Scouts Camps & Events Costs	1,017.46	8,595.17
Buckholt Scouts Other Expenditure	98.57	101.02
Glyn Scouts Programme Costs	1,712.45	1,307.30
Glyn Scouts Camps & Events Costs	11,307.76	7,259.20
Glyn Scouts Other Expenditure	-	5.80
Intrepid ESU Programme Costs	3,034.96	5,461.98
Intrepid Camp Administration Costs	999.96	942.10
Intrepid Camp Equipment Costs	1,830.90	1,041.04
Intrepid Leader Training Costs	-	493.95
Intrepid Camp Transport Costs	9,873.35	3,422.49
Intrepid Camp Activity Costs	9,451.00	10,988.74
Intrepid Camp Food Costs	4,421.03	4,263.54
Intrepid Camp Other Costs	960.84	-
Intrepid Camp Accommodation Costs	5,312.30	4,172.35
Intrepid ESU Group & HQ Contribution	11,250.00	11,250.00

	2025	2024
Intrepid ESU Administration Costs	15.60	115.53
Intrepid ESU Equipment Purchases & Maintenance	1,855.99	2,058.56
Total Section Scouting Activities	68,416.26	63,669.31
Total Scouting Activities	85,111.59	80,868.75
Vehicle Costs		
Trailer Depreciation	400.00	400.00
Minibus Depreciation	3,199.00	3,199.00
Fuel Costs	2,481.47	2,918.43
Vehicle Repairs and Maintenance	1,332.51	1,958.36
Vehicle Insurance	1,659.86	1,707.24
Total Vehicle Costs	9,072.84	10,183.03
Total Expenditure on Charitable Activities	94,184.43	91,051.78
Expenditure on Managing & Administering The Charity		
HQ Building Costs		
Electricity	1,852.23	1,782.12
Gas	4,712.23	4,706.57
Water	730.61	694.32
Refuse Collection	1,313.20	1,350.88
Cleaning	2,867.70	2,893.39
HQ Insurance	4,024.61	3,974.42
Ground Rent	60.00	60.00
Building Repair & Maintenance	4,374.35	4,193.16
Building Improvements	2,194.09	-
Other HQ Costs	-	13.50
Total HQ Building Costs	22,129.02	19,668.36
Administration Costs		
Accounting Fees	2,093.20	1,901.56
General Insurances	701.84	691.84
Licences	156.50	114.00
Digital Comms	976.12	180.00
Administration	93.96	298.45
AGM	37.66	91.80
Awards	80.00	180.00
Other Administration Costs	63.84	-
Total Administration Costs	4,203.12	3,457.65
Total Expenditure on Managing & Administering The Charity	26,332.14	23,126.01
Total Resources Expended	120,516.57	114,177.79
Net Movement In Funds	1,300.57	566.33

Note 5 Support Costs

1st Shirley Scout Group

For the year ended 31 March 2025

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustee Expenses and Fees

1st Shirley Scout Group

For the period 1 April 2024 to 31 March 2025

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows. Expenses were incurred in respect of building maintenance, administration, equipment purchases, and scouting activities.

CONTACT	2025	2024	TYPE
Adrian Butterworth	(13,534.09)	(3,816.32)	Expense
Andy Baynes	(16,454.14)	(9,674.78)	Expense
Bob Fear	(2,766.70)	(2,719.64)	Expense
Chris Davis	(2,617.38)	(1,874.06)	Expense
Christina Widdop	-	(48.00)	Expense
Claire Fear	(1,409.76)	(2,271.28)	Expense
Martin Attwood	(2,552.56)	(2,961.45)	Expense
Mike Fear	(47.21)	(85.22)	Expense
Naomi Davis	(13,424.57)	(8,087.56)	Expense
Sarah McQueen	(466.47)	(457.15)	Expense
Steve Bown	(340.00)	(2,731.82)	Expense
Tony Fitzgerald	(552.06)	(1,464.38)	Expense
Total	(54,164.94)	(36,191.66)	

Note 6.2 Independent Examiner Fees

1st Shirley Scout Group

For the year ended 31 March 2025

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2025	2024
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

1st Shirley Scout Group

For the year ended 31 March 2025

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Accounts.

Note 8 Grantmaking

1st Shirley Scout Group

For the year ended 31 March 2025

1. Note 8 Grantmaking

The Group has not made any grants to individuals or institutions.

Note 9 Tangible Fixed Assets

1st Shirley Scout Group

For the year ended 31 March 2025

	HQ Building	Minibus GY63	Minibus GV13	Box Trailer	Canoe Trailer	Total
Cost						
Opening Balance	£12,882	£10,365	£15,995	£3,960	£2,500	£45,702
Additions	£0	£0	£0	£0	£0	£0
Disposals	£0	£0	£0	£0	£0	£0
Closing Balance	£12,882	£10,365	£15,995	£3,960	£2,500	£45,702
Depreciation						
Opening Balance	£0	£10,365	£6,398	£2,000	£2,500	£21,263
Charge In Year	£0	£0	£3,199	£400	£0	£3,599
Disposals	£0	£0	£0	£0	£0	£0
Closing Balance	£0	£10,365	£9,597	£2,400	£2,500	£24,862
Net Book Value	£12,882	£0	£6,398	£1,560	£0	£20,840

Note 10 Investment Assets

1st Shirley Scout Group

For the year ended 31 March 2025

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and Prepayments

1st Shirley Scout Group

For the year ended 31 March 2025

	2025	2024
Debtors and Prepayments		
Group Debtors (Accounts Receivable)	1,533.75	411.75
Group Prepayments	7,351.10	4,024.61
Section Prepayments	-	2,389.24
Intrepid Prepayments	77,555.04	1,530.23
Total Debtors and Prepayments	86,439.89	8,355.83

Group and Section debtors and prepayments fall due within one year. Intrepid prepayments relate to the Nepal 2025 expedition, and fall due in the financial year 2025-26.

Note 12 Short Term Investments

1st Shirley Scout Group

For the year ended 31 March 2025

Analysis of Deposits

	2025	2024
Scout Association Short term Investment Service	£0	£0
Other Deposits	£0	£0
Total	£0	£0

Note 13 Cash In Bank and At Hand

1st Shirley Scout Group

For the year ended 31 March 2025

	2025	2024
Analysis of Deposits		
Bank Current Accounts		
Current Account	928.14	1,116.66
Membership Account	2,088.20	3,946.50
Minibus Account	5.00	21,566.00
Reserve Account	5.00	50,000.00
Pine Account	5.00	189.08
Willow Account	5.00	397.00
Bengal Account	5.00	1,454.41
Punjab Account	5.00	330.23
Buckholt Account	2,467.40	2,023.86
Glyn Account	1,181.76	1,052.89
Intrepid Account	14,944.49	24,369.74
Total Bank Current Accounts	21,639.99	106,446.37
Cash In Hand		
Group Cash Account	74.36	49.36
Glyn Cash	82.25	82.25
Intrepid Cash Account	96.38	58.88
Total Cash In Hand	252.99	190.49
Total Deposits	21,892.98	106,636.86

Note 14 Creditors

1st Shirley Scout Group

For the year ended 31 March 2025

	2025	2024
Analysis of Creditors		
Loans and Overdrafts	-	-
Group Creditors	-	-
Accruals	-	-
Group Income in Advance	(2,159.50)	(2,582.00)
Intrepid Income in Advance	(90,730.99)	(23,525.00)
Total Creditors	(92,890.49)	(26,107.00)

Note 15 Funds Breakdown

1st Shirley Scout Group

For the year ended 31 March 2025

	2025	2024
Funds Breakdown		
Unrestricted Funds		
Buildings Fund	(12,882.00)	(12,882.00)
Vehicle Replacement Fund	(24,862.00)	(21,263.00)
General Fund	(69,200.62)	(73,090.03)
Sections Fund	-	(3,244.10)
Pine Fund	(9.15)	-
Willow Fund	(597.93)	-
Bengal Fund	(967.30)	-
Punjab Fund	(502.75)	-
Buckholt Fund	(2,210.19)	-
Glyn Fund	(1,004.69)	-
Intrepid Fund	(2,486.67)	(2,845.60)
Total Unrestricted Funds	(114,723.30)	(113,324.73)
Total Funds	(114,723.30)	(113,324.73)

Note 16 Transactions with Related Parties

1st Shirley Scout Group

For the year ended 31 March 2025

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, or loans. Membership Fees to the Scout Association are paid onwards to Blythe Scout District, being £11,445. This figure was £8,416 in 2023/24, reflecting increases in fees by the Scout Association and Solihull Scout County.

Note 17 Additional Disclosures

1st Shirley Scout Group

For the year ended 31 March 2025

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts

The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Board of Trustees. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Income & Expenditure

1st Shirley Scout Group

For the year ended 31 March 2025

	2025	2024
Income & Expenditure		
Income		
Intrepid ESU Subs Income	14,340.50	14,683.50
Intrepid ESU Programme Income	2,625.00	2,460.00
Intrepid ESU Fundraising Income	-	455.00
Intrepid ESU Camps & Events Income	31,681.50	27,019.60
Total Income	48,647.00	44,618.10
Expenditure		
Intrepid ESU Group & HQ Contribution	11,250.00	11,250.00
Intrepid ESU Programme Costs	3,034.96	5,461.98
Intrepid ESU Equipment Purchases & Maintenance	1,855.99	2,058.56
Intrepid ESU Administration Costs	15.60	115.53
Intrepid Leader Training Costs	-	493.95
Intrepid Camp Food Costs	4,421.03	4,263.54
Intrepid Camp Accommodation Costs	5,312.30	4,172.35
Intrepid Camp Transport Costs	9,873.35	3,422.49
Intrepid Camp Activity Costs	9,451.00	10,988.74
Intrepid Camp Equipment Costs	1,830.90	1,041.04
Intrepid Camp Administration Costs	999.96	942.10
Intrepid Camp Other Costs	960.84	-
Total Expenditure	49,005.93	44,210.28
Surplus / Deficit	(358.93)	407.82

Intrepid ESU Balance Sheet

1st Shirley Scout Group

For the year ended 31 March 2025

	2025	2024
Assets		
Current Assets		
Group Debtors (Accounts Receivable) ¹	1,533.75	411.75
Intrepid Account	14,944.49	24,369.74
Intrepid Cash Account	96.38	58.88
Intrepid Prepayments	77,555.04	1,530.23
Total Current Assets	94,129.66	26,370.60
Current Liabilities		
Intrepid Income in Advance	90,730.99	23,525.00
Total Current Liabilities	90,730.99	23,525.00
Total Assets less Liabilities ¹	3,398.67	2,845.60
	2025	2024
Funds		
Intrepid Fund	2,486.67	2,845.60
Total Funds	2,486.67	2,845.60

1. Includes £912.00 of Non-Intrepid Debtor

Adjusted Debtor Balance = £611.75

Adjusted Total Assets = £2,486.67

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

1st Shirley Scout Group

For the year ended 31 March 2025

I report on the accounts of the Group for the period ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 18.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: T. McElwaine

Qualification: ICAEW

Address: 15 Selborne Gardens, Jesmond Vale, Newcastle-on-Tyne, NE2 1EY

Date: 29th June 2025

1ST SHIRLEY SCOUT GROUP

England & Wales - Charity number 524602

Accounts

Annual Report ; Front Sheet

1st Shirley Scout Group
For the year ended 31 March 2024

Registered Charity No. 524602
Group Registration No. 5708

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2023 to 31 March 2024

Section A Reference and Administration Details

1st Shirley Scout Group

For the year ended 31 March 2024

President

R Fear

Vice Presidents

G Carter

J Fear

I Taylor

A Hope

J Ingram

M Lewis

Property Trustees

I Carpenter

J Dobinson

R Fear

Trustees : Ex officio

Group Scout Leader A Fitzgerald

Assistant GSL M Attwood

Explorer Scout Leader A Baynes

Chair K Devereux

Secretary P Fooks

Treasurer C Davis

Trustees : Leaders

M Fear

M Attwood

S McQueen

C Widdop

Trustees : Elected Members of Group Executive Committee

C Fear

Trustees : Appointed Members of Group Executive Committee

R Fear

Trustees : Nominated Members of Group Executive Committee

BANKERS

Lloyds Bank

248 Stratford Road

Shirley

West Midlands

B90 3AE

INDEPENDENT EXAMINER

S Frew

2 Speedwell Close

Rugby

Warwickshire

CV23 0SG

Section B Structure, Governance, and Management

1st Shirley Scout Group

For the year ended 31 March 2024

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, and 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 of the charity, the keeping of proper accounts and the provision of returns to the Charity Commission as appropriate.

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year. 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 adult support;Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives & Activities

1st Shirley Scout Group

For the year ended 31 March 2024

The objectives of the Group are to act 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 Aim 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.

Section D Achievements & Performance

1st Shirley Scout Group

For the year ended 31 March 2024

Group Activities and Performance

Explorer Unit Achievements & Performance

Section E Financial Review

1st Shirley Scout Group

For the year ended 31 March 2024

Investment Policy

The Group does not generally 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.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c. £30,000.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £112,758. This is down from £112,758 held at 2022-23 year end, reflecting a further year where expenditure has returned to pre-pandemic levels but income remains slightly down. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £70,497, down £6,660 in the year. The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have remained steady through the year but at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Section F Declaration

1st Shirley Scout Group For the year ended 31 March 2024

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by

Group Chair
June 2024

Financial Statements ; Income & Expenditure Statement

1st Shirley Scout Group For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Voluntary Income	41,017.88	35,025.38
Funds Generating Activity (Fundraising)	41.87	114.19
Charitable Activities (Scouting Activity)		
Group Scouting Activity	6,370.80	8,773.65
Section Scouting Activity	64,267.86	55,561.86
Total Charitable Activities (Scouting Activity)	70,638.66	64,335.51
Other Incoming Resources	2,610.71	13.58
Intrepid ESU Fundraising Income	455.00	-
Total Incoming Resources	114,764.12	99,488.66
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities	17,199.44	17,407.65
Section Scouting Activities	63,481.61	56,564.34
Total Scouting Activities	80,681.05	73,971.99
Vehicle Costs	10,060.40	11,715.34
Total Expenditure on Charitable Activities	90,741.45	85,687.33
Expenditure on Managing & Administering The Charity		
HQ Building Costs	18,814.67	15,225.86
Administration Costs	3,457.65	3,345.58
Total Expenditure on Managing & Administering The Charity	22,272.32	18,571.44
Total Resources Expended	113,013.77	104,258.77
Net Movement In Funds	1,750.35	(4,770.11)

Financial Statements ; Balance Sheet

1st Shirley Scout Group

As at 31 March 2024

	31 MAR 2024	31 MAR 2023
Fixed Assets		
Tangible Assets		
Box Trailer Cost	3,960.00	3,960.00
Less Accumulated Depreciation on Box Trailer	(2,000.00)	(1,600.00)
Canoe Trailer Cost	2,500.00	2,500.00
Less Accumulated Depreciation on Canoe Trailer	(2,500.00)	(2,500.00)
Minibus CP03 Cost	-	16,156.00
Less Accumulated Depreciation on Minibus CP03	-	(16,156.00)
Minibus GY63 Cost	10,365.00	10,365.00
Less Accumulated Depreciation on Minibus GY63	(10,365.00)	(10,365.00)
GV13 Minibus Cost	15,995.00	15,995.00
Less Accumulated Depreciation on Minibus GV13	(6,398.00)	(3,199.00)
Buildings	12,882.00	12,882.00
Total Tangible Assets	24,439.00	28,038.00
Total Fixed Assets	24,439.00	28,038.00
Current Assets		
Cash at bank and in hand		
Current Account	2,170.31	802.86
Membership Account	3,946.50	4,106.80
Minibus Account	21,566.00	17,967.00
Reserve Account	50,000.00	50,000.00
Pine Account	189.08	194.85
Willow Account	397.00	527.87
Bengal Account	1,454.41	1,174.82
Punjab Account	330.23	5.00
Buckholt Account	2,023.86	3,756.25
Glyn Account	1,052.89	1,639.65
Intrepid Account	26,713.49	6,892.53
Group Cash Account	49.36	49.36
Intrepid Cash Account	89.25	62.03
Glyn Cash	82.25	82.25
Total Cash at bank and in hand	110,064.63	87,261.27
Group Debtors (Accounts Receivable)	1,430.50	255.15
Group Prepayments	4,024.61	4,396.50
Intrepid Prepayments	1,530.23	560.00
Section Prepayments	2,389.24	147.00
Total Current Assets	119,439.21	92,619.92
Creditors: amounts falling due within one year		
Income in Advance	2,582.00	-
Intrepid Creditors	-	5,076.78

	31 MAR 2024	31 MAR 2023
Section Creditors	-	2,822.78
Historical Adjustment	(0.04)	(0.04)
Intrepid Income in Advance	26,787.50	-
Total Creditors: amounts falling due within one year	29,369.46	7,899.52
Net Current Assets (Liabilities)	90,069.75	84,720.40
Total Assets less Current Liabilities	114,508.75	112,758.40
Net Assets	114,508.75	112,758.40
Funds		
Unrestricted Funds		
Buildings Fund	12,882.00	12,882.00
Vehicle Replacement Fund	21,263.00	17,664.00
General Fund	74,521.35	77,156.25
Intrepid Fund	2,598.30	2,437.78
Sections Fund	3,244.10	2,618.37
Total Unrestricted Funds	114,508.75	112,758.40
Xero Retained Earnings Funds Adjustment		
Current Year Earnings	1,750.35	(4,770.11)
Retained Earnings	(1,750.35)	4,770.11
Total Xero Retained Earnings Funds Adjustment	-	-
Total Funds	114,508.75	112,758.40

The financial statements were approved by the Trustees on xx June 2024 and signed on their behalf by

Signature

Name

Position

Kerry Devereux

Group Chair

Chris Davis

Treasurer

Notes to the Accounts

1st Shirley Scout Group

For the year ended 31 March 2024

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

2.1 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the

charity of the service or facility received.

Volunteer help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Notes 3 and 4 ; Analysis of Incoming Resources and Expenditure

1st Shirley Scout Group For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Voluntary Income		
Membership Fees	41,488.50	36,348.47
Scout Association Fees	(8,316.00)	(7,410.00)
Donations	970.00	1,085.32
Gift Aid	6,875.38	5,001.59
Total Voluntary Income	41,017.88	35,025.38
Funds Generating Activity (Fundraising)		
Hall Hire	-	50.00
Online Fundraising	41.87	64.19
Total Funds Generating Activity (Fundraising)	41.87	114.19
Charitable Activities (Scouting Activity)		
Group Scouting Activity		
Equipment Hire	400.00	-
Minibus Usage Charges	3,068.10	2,825.56
Group Camps	2,902.70	5,948.09
Total Group Scouting Activity	6,370.80	8,773.65
Section Scouting Activity		
Pine Beavers Subs Income	195.00	349.50
Willow Beavers Subs Income	193.50	198.00
Willow Beavers Camps & Events Income	-	89.98
Bengal Cubs Subs Income	324.00	336.00
Bengal Cubs Programme Income	250.00	-
Bengal Cubs Camps & Events Income	55.00	2,015.30
Punjab Cubs Subs Income	299.50	-
Buckholt Scouts Subs Income	1,152.25	1,297.19
Buckholt Scouts Programme Income	155.00	247.80
Buckholt Scouts Camps & Events Income	9,282.00	8,278.43
Glyn Scouts Subs Income	1,068.75	910.25
Glyn Scouts Programme Income	164.00	139.04
Glyn Scouts Camps & Events Income	6,945.76	7,006.56
Intrepid ESU Subs Income	14,683.50	13,193.00
Intrepid ESU Programme Income	2,480.00	2,531.20
Intrepid ESU Camps & Events Income	27,019.60	18,969.61
Total Section Scouting Activity	64,267.86	55,561.86
Total Charitable Activities (Scouting Activity)	70,638.66	64,335.51
Other Incoming Resources		

	2024	2023
Other Scouting Income	2,610.71	13.58
Total Other Incoming Resources	2,610.71	13.58
Intrepid ESU Fundraising Income	455.00	-
Total Incoming Resources	114,764.12	99,488.66

2024

2023

Resources Expended

Expenditure on Charitable Activities

Scouting Activities

Group Scouting Activities

Subs Paid to Sections	6,566.50	5,180.00
Other Support to Sections	366.00	865.45
Group Camp Costs	3,892.27	6,766.76
Group Badges / Neckerchiefs	967.86	580.64
Section Badges / Neckerchiefs	1,150.48	730.10
Uniforms	211.09	95.15
Camping Gas	430.00	288.62
Tent Maintenance	269.84	16.63
Tent Purchase	1,006.49	-
Other Equipment Maintenance	3.52	41.84
Other Equipment Purchases	432.90	546.86
GPS Trackers	832.08	-
Leader Training	418.80	-
Jamboree Donations	-	2,000.00
Other Scouting Costs	651.61	295.60
Total Group Scouting Activities	17,199.44	17,407.65

Section Scouting Activities

Pine Beavers Programme Costs	218.01	169.65
Willow Beavers Programme Costs	341.61	56.16
Willow Beavers Camps & Events Costs	-	132.00
Bengal Cubs Programme Costs	474.83	359.50
Bengal Cubs Camps & Events Costs	-	1,981.60
Punjab Cubs Programme Costs	241.51	-
Buckholt Scouts Programme Costs	914.58	515.99
Buckholt Scouts Camps & Events Costs	8,595.17	8,109.48
Buckholt Scouts Other Expenditure	101.02	1,404.94
Glyn Scouts Programme Costs	1,307.30	1,302.15
Glyn Scouts Camps & Events Costs	7,259.20	7,436.31
Glyn Scouts Other Expenditure	5.80	37.03
Intrepid ESU Programme Costs	5,351.61	3,327.66
Intrepid Camp Administration Costs	942.10	-
Intrepid Camp Equipment Costs	1,041.04	865.57
Intrepid Leader Training Costs	493.95	-
Intrepid Camp Transport Costs	3,345.16	5,633.79
Intrepid Camp Activity Costs	10,988.74	6,920.89
Intrepid Camp Food Costs	4,263.54	4,018.01
Intrepid Camp Other Costs	-	1,012.00
Intrepid Camp Accommodation Costs	4,172.35	2,078.70
Intrepid ESU Group & HQ Contribution	11,250.00	10,312.50
Intrepid ESU Administration Costs	115.53	-

	2024	2023
Intrepid ESU Equipment Purchases & Maintenance	2,058.56	712.25
Intrepid ESU Bad Debt Write Off	-	178.16
Total Section Scouting Activities	63,481.61	56,564.34
Total Scouting Activities	80,681.05	73,971.99
Vehicle Costs		
Trailer Depreciation	400.00	400.00
Minibus Depreciation	3,199.00	5,563.00
Fuel Costs	2,995.76	2,129.43
Vehicle Repairs and Maintenance	1,958.36	1,994.91
Vehicle Insurance	1,507.28	1,578.00
Other Transport Costs	-	50.00
Total Vehicle Costs	10,060.40	11,715.34
Total Expenditure on Charitable Activities	90,741.45	85,687.33
Expenditure on Managing & Administering The Charity		
HQ Building Costs		
Electricity	1,612.79	1,530.12
Gas	4,022.21	3,476.96
Water	694.32	511.30
Refuse Collection	1,350.88	1,239.63
Telephone	-	372.57
Cleaning	2,893.39	2,792.73
HQ Insurance	3,974.42	3,442.83
Ground Rent	60.00	60.00
Building Repair & Maintenance	4,193.16	1,799.72
Other HQ Costs	13.50	-
Total HQ Building Costs	18,814.67	15,225.86
Administration Costs		
Accounting Fees	1,901.56	1,502.12
General Insurances	691.84	1,182.83
Licences	114.00	53.35
Digital Comms	180.00	353.05
Administration	298.45	202.26
AGM	91.80	51.97
Awards	180.00	-
Total Administration Costs	3,457.65	3,345.58
Total Expenditure on Managing & Administering The Charity	22,272.32	18,571.44
Total Resources Expended	113,013.77	104,258.77
Net Movement In Funds	1,750.35	(4,770.11)

Note 5 Support Costs

1st Shirley Scout Group

For the year ended 31 March 2024

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustee Expenses and Fees

1st Shirley Scout Group

For the period 1 April 2023 to 31 March 2024

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows. Expenses were incurred in respect of building maintenance, administration, equipment purchases, and scouting activities.

CONTACT	2024	2023	TYPE
Adrian Butterworth	(3,816.32)	(4,549.65)	Expense
Andy Baynes	(9,674.78)	(9,615.93)	Expense
Bob Fear	(2,719.64)	(2,669.02)	Expense
Chris Davis	(1,874.06)	(1,635.30)	Expense
Christina Widdop	(48.00)	(138.43)	Expense
Claire Fear	(2,271.28)	(2,731.99)	Expense
Martin Attwood	(2,961.45)	(3,269.40)	Expense
Mike Fear	(85.22)	(203.62)	Expense
Naomi Davis	(8,087.56)	(6,335.19)	Expense
Sarah McQueen	(457.15)	(481.14)	Expense
Steve Bown	(2,731.82)	(3,589.13)	Expense
Tony Fitzgerald	(1,464.38)	(267.02)	Expense
Total	(36,191.66)	(35,485.82)	

Note 6.2 Independent Examiner Fees

1st Shirley Scout Group

For the year ended 31 March 2024

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2023	2022
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

1st Shirley Scout Group

For the year ended 31 March 2024

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Accounts.

Note 8 Grantmaking

1st Shirley Scout Group

For the year ended 31 March 2024

1. Note 8 Grantmaking

The Group has not made any grants to individuals or institutions.

Note 9 Tangible Fixed Assets

1st Shirley Scout Group

For the year ended 31 March 2024

	HQ Building	Minibus CP03	Minibus GY63	Minibus GV13	Box Trailer	Canoe Trailer	Total
Cost							
Opening Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Additions	£0	£0	£0	£0	£0	£0	£0
Disposals	£0	£16,156	£0	£0	£0	£0	£16,156
Closing Balance	£12,882	£0	£10,365	£15,995	£3,960	£2,500	£45,702
Depreciation							
Opening Balance	£0	£16,156	£10,365	£3,199	£1,600	£2,500	£33,820
Charge In Year	£0	£0	£0	£3,199	£400	£0	£3,599
Disposals	£0	£16,156	£0	£0	£0	£0	£16,156
Closing Balance	£0	£0	£10,365	£6,398	£2,000	£2,500	£21,263
Net Book Value	£12,882	£0	£0	£9,597	£1,960	£0	£24,439

Note 10 Investment Assets

1st Shirley Scout Group

For the year ended 31 March 2024

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and Prepayments

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Debtors and Prepayments		
Group Debtors (Accounts Receivable)	1,430.50	255.15
Group Prepayments	4,024.61	4,396.50
Section Prepayments	2,389.24	147.00
Intrepid Prepayments	1,530.23	560.00
Total Debtors and Prepayments	9,374.58	5,358.65

All debtors and prepayments fall due within one year.

Note 12 Short Term Investments

1st Shirley Scout Group
For the year ended 31 March 2024

Analysis of Deposits

	2023	2022
Scout Association Short term Investment Service	£0	£0
Other Deposits	£0	£0
Total	£0	£0

Note 13 Cash In Bank and At Hand

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2022
Analysis of Deposits		
Bank Current Accounts		
Current Account	2,170.31	802.86
Membership Account	3,946.50	4,106.80
Minibus Account	21,566.00	17,967.00
Reserve Account	50,000.00	50,000.00
Pine Account	189.08	194.85
Willow Account	397.00	527.87
Bengal Account	1,454.41	1,174.82
Punjab Account	330.23	5.00
Buckholt Account	2,023.86	3,756.25
Glyn Account	1,052.89	1,639.65
Intrepid Account	26,713.49	6,892.53
Total Bank Current Accounts	109,843.77	87,067.63
Cash In Hand		
Group Cash Account	49.36	49.36
Glyn Cash	82.25	82.25
Intrepid Cash Account	89.25	62.03
Total Cash In Hand	220.86	193.64
Total Deposits	110,064.63	87,261.27

Note 14 Creditors

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Analysis of Creditors		
Loans and Overdrafts	-	-
Group Creditors	-	-
Section Creditors	-	(2,822.78)
Intrepid Creditors	-	(5,076.78)
Accruals	-	-
Income in Advance	(2,582.00)	-
Total Creditors	(2,582.00)	(7,899.56)

Note 15 Funds Breakdown

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2022
Funds Breakdown		
Restricted Funds		
Building Maintenance	-	-
Total Restricted Funds	-	-
Unrestricted Funds		
Buildings Fund	(12,882.00)	(12,882.00)
Vehicle Replacement Fund	(21,263.00)	(17,664.00)
Sections Fund	(3,244.10)	(2,618.37)
Intrepid Fund	(2,598.30)	(2,437.78)
General Fund	(74,521.35)	(77,156.25)
Total Unrestricted Funds	(114,508.75)	(112,758.40)
Total Funds	(114,508.75)	(112,758.40)

Note 16 Transactions with Related Parties

1st Shirley Scout Group

For the year ended 31 March 2024

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

1st Shirley Scout Group

For the year ended 31 March 2024

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts

The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Board of Trustees. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Income & Expenditure

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Income & Expenditure		
Income		
Intrepid ESU Subs Income	14,683.50	13,193.00
Intrepid ESU Programme Income	2,480.00	2,531.20
Intrepid ESU Camps & Events Income	27,019.60	18,969.61
Total Income	44,183.10	34,693.81
Expenditure		
Intrepid ESU Group & HQ Contribution	11,250.00	10,312.50
Intrepid ESU Programme Costs	5,351.61	3,327.66
Intrepid ESU Equipment Purchases & Maintenance	2,058.56	712.25
Intrepid ESU Administration Costs	115.53	-
Intrepid ESU Bad Debt Write Off	-	178.16
Intrepid Leader Training Costs	493.95	-
Intrepid Camp Food Costs	4,263.54	4,018.01
Intrepid Camp Accommodation Costs	4,172.35	2,078.70
Intrepid Camp Transport Costs	3,345.16	5,633.79
Intrepid Camp Activity Costs	10,988.74	6,920.89
Intrepid Camp Equipment Costs	1,041.04	865.57
Intrepid Camp Administration Costs	942.10	-
Intrepid Camp Other Costs	-	1,012.00
Total Expenditure	44,022.58	35,059.53
Surplus / Deficit	160.52	(365.72)

Intrepid ESU Balance Sheet

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Assets		
Current Assets		
Group Debtors (Accounts Receivable)	1,430.50	255.15
Intrepid Account	26,713.49	6,892.53
Intrepid Cash Account	89.25	62.03
Intrepid Prepayments	1,530.23	560.00
Total Current Assets	29,763.47	7,769.71
Current Liabilities		
Intrepid Income in Advance	26,787.50	-
Intrepid Creditors	-	5,076.78
Total Current Liabilities	26,787.50	5,076.78
Total Assets less Liabilities	2,975.97	2,692.93
	2024	2023
Funds		
Intrepid Fund	2,598.30	2,437.78
Total Funds	2,598.30	2,437.78

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

1st Shirley Scout Group

For the year ended 31 March 2024

I report on the accounts of the Group for the period ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 18.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: S. Frew

Qualification: FCA

Address: 2 Speedwell Close, Rugby, CV23 0SG

Date: 1 July 2023

1ST SHIRLEY SCOUT GROUP

England & Wales - Charity number 524602

Accounts

Registered Charity No. 524602
Group Registration No. 5708

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2022 to 31 March 2023

Section A Reference and Administration Details

President

R Fear

Vice Presidents

G Carter

J Fear

I Taylor

A Hope

J Ingram

M Lewis

Property Trustees

I Carpenter

J Dobinson

R Fear

Trustees : Ex officio

Group Scout Leader A Fitzgerald

Assistant GSL M Attwood

Explorer Scout Leader A Baynes

Chair K Devereux

Secretary P Fooks

Treasurer C Davis

Trustees : Leaders

M Fear

M Attwood

S McQueen

C Widdop

Trustees : Elected Members of Group Executive Committee

C Fear

Trustees : Appointed Members of Group Executive Committee

R Fear

Trustees : Nominated Members of Group Executive Committee

BANKERS

Lloyds Bank

248 Stratford Road

Shirley

West Midlands

B90 3AE

INDEPENDENT EXAMINER

S Frew

2 Speedwell Close

Rugby

Warwickshire

CV23 0SG

Section B 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, and 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 of the charity, the keeping of proper accounts and the provision of returns to the Charity Commission as appropriate.

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year. 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, propertyand equipment
- Group public occasions
- Assisting in the recruitment of leaders and other adult support;Appointing any sub committees thatmay be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives & Activities

The objectives of the Group are to act 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 Aim 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.

Section D Achievements & Performance

Group Activities and Performance

The group recorded a total of 109 young people on this year's census plus another 35 adult members. The group continues to provide fun and interesting activities to our members. Both of our scout sections have been on successful summer camps and participated in various local and national events. Cubs and beaver sections spent a joint weekend camping at Blackwell court in July. As of March 31st, we had two scout troops, one cub pack and two beaver colonies. We began the process of reopening Punjab cubs with taster sessions to attract both new cubs and leaders. This activity started right at the end of the year and hopefully will be completed into the new financial year.

Explorer Unit Achievements & Performance

The Unit is not larger than it has ever been. However, it was a couple of months ago (we've had a couple of Explorers leave since then) — which is quite something. We now have around 90 Explorers, which can be a logistical challenge; but one that is ameliorated by our amazing leader team; our thanks, as ever, go to all of them.

The highlight of the last twelve months was our Summer Camp in Guernsey. This was a great success, both in the activities undertaken and in the attitude of those attending. We'll be back to the Channel Islands soon.

We've also carried on with the Duke of Edinburgh Award scheme but have now also started adding some of the Scout Awards to this as well. Our thanks to all of the leaders that have helped with the operation and the administration of the schemes (particularly to Naomi and to John for their perseverance — being at the intersection between teenagers and Scout Association / DofE IT is never a comfortable place!).

And those thanks go more widely — really very wide. The Unit employs no-one, so relies upon the generosity of a great number of people; the leaders who turn up in week-in week-out, the back room administrators and managers in the Scout District and County, those that help us organise camps and programme, those that help us cook vast quantities of food to keep teenagers fed, to those that help keep the building in condition and the vehicles on the road — to many more that help us to provide great activities and experiences to a large number of teenagers. Thank you.

And thank you to those teenagers too. Without your enthusiasm and your participation, none of this would work. But, for the last twelve months it most definitely has, and we look forward to the next twelve months working just as well!

Section E Financial Review

Investment Policy

The Group does not generally 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.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c. £30,000.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £112,758. This is down from £117,529 held at 2021-22 year end, reflecting a year where expenditure has returned to pre-pandemic levels but income remains slightly down. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £47,138. The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have increased slightly during the year, but remain at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Section F Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by

Group Chair
June 2023

Financial Statements ; Income & Expenditure Statement

1st Shirley Scout Group
For the year ended 31 March 2023

	2023	2022
Incoming Resources		
Voluntary Income	35,025.38	38,956.95
Funds Generating Activity (Fundraising)	114.19	56.54
Charitable Activities (Scouting Activity)		
Group Scouting Activity	8,773.65	792.02
Section Scouting Activity	55,561.86	39,201.60
Total Charitable Activities (Scouting Activity)	64,335.51	39,993.62
Other Incoming Resources	13.58	1,648.03
Total Incoming Resources	99,488.66	80,655.14
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities	17,407.65	13,279.16
Section Scouting Activities	56,564.34	43,282.64
Total Scouting Activities	73,971.99	56,561.80
Vehicle Costs	11,715.34	8,465.48
Total Expenditure on Charitable Activities	85,687.33	65,027.28
Expenditure on Managing & Administering The Charity		
Membership Refunds	-	200.00
HQ Building Costs	15,225.86	13,389.77
Administration Costs	3,345.58	3,706.39
Total Expenditure on Managing & Administering The Charity	18,571.44	17,296.16
Total Resources Expended	104,258.77	82,323.44
Net Movement In Funds	(4,770.11)	(1,668.30)

Financial Statements ; Balance Sheet

1st Shirley Scout Group

As at 31 March 2023

31 MAR 2023

31 MAR 2022

Fixed Assets

Tangible Assets

Box Trailer Cost	3,960.00	3,960.00
Less Accumulated Depreciation on Box Trailer	(1,600.00)	(1,200.00)
Canoe Trailer Cost	2,500.00	2,500.00
Less Accumulated Depreciation on Canoe Trailer	(2,500.00)	(2,500.00)
Minibus CP03 Cost	16,156.00	16,156.00
Less Accumulated Depreciation on Minibus CP03	(16,156.00)	(16,156.00)
Minibus GY63 Cost	10,365.00	10,365.00
Less Accumulated Depreciation on Minibus GY63	(10,365.00)	(8,001.00)
GV13 Minibus Cost	15,995.00	15,995.00
Less Accumulated Depreciation on Minibus GV13	(3,199.00)	-
Buildings	12,882.00	12,882.00
Total Tangible Assets	28,038.00	34,001.00
Total Fixed Assets	28,038.00	34,001.00

Current Assets

Cash at bank and in hand

Current Account	802.86	1,396.90
Membership Account	4,106.80	7,511.20
Minibus Account	17,967.00	11,701.00
Reserve Account	50,000.00	50,000.00
Pine Account	194.85	5.00
Willow Account	527.87	486.86
Bengal Account	1,174.82	1,138.57
Punjab Account	5.00	5.00
Buckholt Account	3,756.25	2,632.02
Glyn Account	1,639.65	2,341.82
Intrepid Account	6,892.53	2,054.94
Group Cash Account	49.36	101.37
Intrepid Cash Account	62.03	110.56
Glyn Cash	82.25	82.25
Total Cash at bank and in hand	87,261.27	79,567.49
Group Debtors (Accounts Receivable)	255.15	-
Group Prepayments	4,396.50	4,662.02
Intrepid Debtors (Accounts Receivable)	-	418.00
Intrepid Prepayments	560.00	220.00
Section Prepayments	147.00	1,430.00
Total Current Assets	92,619.92	86,297.51

31 MAR 2023

31 MAR 2022

Creditors: amounts falling due within one year

Intrepid Creditors	5,076.78	-
Section Creditors	2,822.78	2,770.04
Historical Adjustment	(0.04)	(0.04)
Total Creditors: amounts falling due within one year	7,899.52	2,770.00

Net Current Assets (Liabilities)

84,720.40

83,527.51

Total Assets less Current Liabilities

112,758.40

117,528.51

Net Assets

112,758.40

117,528.51

Funds

Unrestricted Funds		
Buildings Fund	12,882.00	12,882.00
Vehicle Replacement Fund	17,664.00	11,701.00
General Fund	77,156.25	85,952.14
Intrepid Fund	2,437.78	2,803.50
Sections Fund	2,618.37	4,189.87
Total Unrestricted Funds	112,758.40	117,528.51
Total Funds	112,758.40	117,528.51

The financial statements were approved by the Trustees on 1 July 2023 and signed on their behalf by

SignatureNamePosition

Kerry Devereux

Group Chair

Chris Davis

Group Treasurer

Notes to the Accounts

Note 1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

2.1 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of Incoming Resources

2023

2022

Incoming Resources

Voluntary Income

Membership Fees	36,348.47	26,846.76
Scout Association Fees	(7,410.00)	(6,802.01)
Donations	1,085.32	2,215.82
Grants	-	10,667.00
Gift Aid	5,001.59	6,029.38
Total Voluntary Income	35,025.38	38,956.95

Funds Generating Activity (Fundraising)

Hall Hire	50.00	-
Online Fundraising	64.19	56.54
Total Funds Generating Activity (Fundraising)	114.19	56.54

Charitable Activities (Scouting Activity)

Group Scouting Activity

Equipment Hire	-	182.75
Minibus Usage Charges	2,825.56	609.27
Group Camps	5,948.09	-
Total Group Scouting Activity	8,773.65	792.02

Section Scouting Activity

Pine Beavers Subs Income	349.50	-
Willow Beavers Subs Income	198.00	151.50
Willow Beavers Programme Income	-	(40.70)
Willow Beavers Camps & Events Income	89.98	416.26
Bengal Cubs Subs Income	336.00	237.00
Bengal Cubs Camps & Events Income	2,015.30	737.77
Buckholt Scouts Subs Income	1,297.19	434.50
Buckholt Scouts Programme Income	247.80	632.00
Buckholt Scouts Camps & Events Income	8,278.43	3,653.83
Glyn Scouts Subs Income	910.25	621.50
Glyn Scouts Programme Income	139.04	237.34
Glyn Scouts Camps & Events Income	7,006.56	4,568.92
Intrepid ESU Subs Income	13,193.00	8,378.70
Intrepid ESU Programme Income	2,531.20	2,014.11
Intrepid ESU Camps & Events Income	18,969.61	17,158.87
Total Section Scouting Activity	55,561.86	39,201.60

Total Charitable Activities (Scouting Activity)	64,335.51	39,993.62
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Other Incoming Resources

Other Scouting Income	13.58	1,648.03
Total Other Incoming Resources	13.58	1,648.03
Total Incoming Resources	99,488.66	80,655.14

Note 4 Analysis of Expenditure

2023

2022

Resources Expended

Expenditure on Charitable Activities

Scouting Activities

Group Scouting Activities

Subs Paid to Sections	5,180.00	3,260.70
Other Support to Sections	865.45	1,246.42
Group Camp Costs	6,766.76	-
Group Badges / Neckerchiefs	580.64	266.33
Section Badges / Neckerchiefs	730.10	1,258.13
Uniforms	95.15	202.48
Camping Gas	288.62	570.32
Tent Maintenance	16.63	-
Tent Purchase	-	2,330.70
Other Equipment Maintenance	41.84	423.32
Other Equipment Purchases	546.86	2,331.36
Jamboree Donations	2,000.00	1,000.00
Other Scouting Costs	295.60	389.40
Total Group Scouting Activities	17,407.65	13,279.16

Section Scouting Activities

Pine Beavers Programme Costs	169.65	-
Pine Beavers Other Expenditure	-	1,124.33
Willow Beavers Programme Costs	56.16	113.84
Willow Beavers Camps & Events Costs	132.00	421.45
Bengal Cubs Programme Costs	359.50	362.50
Bengal Cubs Camps & Events Costs	1,981.60	896.72
Bengal Cubs Other Expenditure	-	38.18
Punjab Other Expenditure	-	481.70
Buckholt Scouts Programme Costs	515.99	684.95
Buckholt Scouts Camps & Events Costs	8,109.48	4,815.77
Buckholt Scouts Other Expenditure	1,404.94	155.34
Glyn Scouts Programme Costs	1,302.15	1,101.98
Glyn Scouts Camps & Events Costs	7,436.31	5,856.41
Glyn Scouts Other Expenditure	37.03	-
Intrepid ESU Programme Costs	3,327.66	2,881.51
Intrepid ESU Camps and Activities Costs	-	17,160.46
Intrepid Camp Equipment Costs	865.57	-
Intrepid Camp Transport Costs	5,633.79	-
Intrepid Camp Activity Costs	6,920.89	-
Intrepid Camp Food Costs	4,018.01	-
Intrepid Camp Other Costs	1,012.00	-
Intrepid Camp Accommodation Costs	2,078.70	-
Intrepid ESU Group & HQ Contribution	10,312.50	6,562.50
Intrepid ESU Administration Costs	-	30.66
Intrepid ESU Equipment Purchases & Maintenance	712.25	519.34

	2023	2022
Intrepid ESU Bad Debt Write Off	178.16	75.00
Total Section Scouting Activities	56,564.34	43,282.64
Total Scouting Activities	73,971.99	56,561.80
Vehicle Costs		
Trailer Depreciation	400.00	400.00
Minibus Depreciation	5,563.00	2,667.00
Fuel Costs	2,129.43	161.15
Vehicle Repairs and Maintenance	1,994.91	2,951.45
Vehicle Insurance	1,578.00	1,245.88
Vehicle Hire	-	1,040.00
Other Transport Costs	50.00	-
Total Vehicle Costs	11,715.34	8,465.48
Total Expenditure on Charitable Activities	85,687.33	65,027.28
Expenditure on Managing & Administering The Charity		
Membership Refunds		
Voluntary Refunds (GSL Fund)	-	200.00
Total Membership Refunds	-	200.00
HQ Building Costs		
Electricity	1,530.12	1,009.38
Gas	3,476.96	1,831.27
Water	511.30	391.89
Refuse Collection	1,239.63	1,277.34
Telephone	372.57	470.54
Cleaning	2,792.73	2,408.70
HQ Insurance	3,442.83	2,939.10
Ground Rent	60.00	60.00
Building Repair & Maintenance	1,799.72	2,251.55
Building Improvements	-	750.00
Total HQ Building Costs	15,225.86	13,389.77
Administration Costs		
Accounting Fees	1,502.12	1,118.71
General Insurances	1,182.83	1,576.21
Licences	53.35	128.25
Digital Comms	353.05	424.43
Administration	202.26	458.79
AGM	51.97	-
Total Administration Costs	3,345.58	3,706.39
Total Expenditure on Managing & Administering The Charity	18,571.44	17,296.16
Total Resources Expended	104,258.77	82,323.44
Net Movement In Funds	(4,770.11)	(1,668.30)

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustee Expenses and Fees

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows. Expenses were incurred in respect of building maintenance, administration, equipment purchases, and scouting activities.

CONTACT	2023	2022	TYPE
Adrian Butterworth	(4,549.65)	(6,548.25)	Expense
Andy Baynes	(9,615.93)	(12,869.49)	Expense
Bob Fear	(2,669.02)	(2,519.69)	Expense
Chris Davis	(1,635.30)	(1,930.15)	Expense
Christina Widdop	(138.43)	(151.68)	Expense
Claire Fear	(2,731.99)	(831.11)	Expense
Martin Attwood	(3,269.40)	(1,750.43)	Expense
Mike Fear	(203.62)	(48.49)	Expense
Naomi Davis	(6,335.19)	(8,261.78)	Expense
Sarah McQueen	(481.14)	(366.27)	Expense
Steve Bown	(3,589.13)	(1,931.13)	Expense
Tony Fitzgerald	(267.02)	(1,140.39)	Expense
Total	(35,485.82)	(38,348.86)	

6.2 Independent Examiner Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2023	2022
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Account

Note 8 Grantmaking

The Group has not made any grants to individuals or institutions.

Note 9 Tangible Fixed Assets

	HQ Building	Minibus CP03	Minibus GY63	Minibus GV13	Box Trailer	Canoe Trailer	Total
Cost							
Opening Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Additions	£0	£0	£0	£0	£0	£0	£0
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Depreciation							
Opening Balance	£0	£16,156	£8,001	£0	£1,200	£2,500	£27,857
Charge In Year	£0	£0	£2,364	£3,199	£400	£0	£5,963
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£0	£16,156	£10,365	£3,199	£1,600	£2,500	£33,820
Net Book Value	£12,882	£0	£0	£12,796	£3,360	£0	£28,038

Note 10 Investment Assets

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and Prepayments

2023 2022

Debtors and Prepayments

Group Debtors (Accounts Receivable)	255.15	-
Intrepid Debtors (Accounts Receivable)	-	418.00
Group Prepayments	4,396.50	4,662.02
Section Prepayments	147.00	1,430.00
Intrepid Prepayments	560.00	220.00
Total Debtors and Prepayments	5,358.65	6,730.02

All debtors and prepayments fall due within one year.

Note 12 Short Term Investments

Analysis of Deposits

	2023	2022
Scout Association Short term Investment Service	£0	£0
Other Deposits	£0	£0
Total	£0	£0

Note 13 Cash In Bank and At Hand

2023 2022

Analysis of Deposits

Bank Current Accounts

Current Account	802.86	1,396.90
Membership Account	4,106.80	7,511.20
Minibus Account	17,967.00	11,701.00
Reserve Account	50,000.00	50,000.00
Pine Account	194.85	5.00
Willow Account	527.87	486.86
Bengal Account	1,174.82	1,138.57
Punjab Account	5.00	5.00
Buckholt Account	3,756.25	2,632.02
Glyn Account	1,639.65	2,341.82
Intrepid Account	6,892.53	2,054.94
Total Bank Current Accounts	87,067.63	79,273.31

Cash In Hand

Group Cash Account	49.36	101.37
Glyn Cash	82.25	82.25
Intrepid Cash Account	62.03	110.56
Total Cash In Hand	193.64	294.18

Total Deposits	87,261.27	79,567.49
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Note 14 Creditors

1st Shirley Scout Group
For the year ended 31 March 2023

	2023	2022
Analysis of Creditors		
Loans and Overdrafts	-	-
Group Creditors	-	-
Section Creditors	(2,822.78)	(2,770.04)
Intrepid Creditors	(5,076.78)	-
Accruals	-	-
Total Creditors	(7,899.56)	(2,770.04)

Note 15 Funds Breakdown

	2023	2022
Funds Breakdown		
Restricted Funds		
Building Maintenance	-	-
Total Restricted Funds	-	-
Unrestricted Funds		
Buildings Fund	(12,882.00)	(12,882.00)
Vehicle Replacement Fund	(17,664.00)	(11,701.00)
Sections Fund	(2,618.37)	(4,189.87)
Intrepid Fund	(2,437.78)	(2,803.50)
General Fund	(77,156.25)	(85,952.14)
Total Unrestricted Funds	(112,758.40)	(117,528.51)
Total Funds	(112,758.40)	(117,528.51)

Note 16 Transactions with Related Parties

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts

The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Board of Trustees. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Income & Expenditure

	2023	2022
Income & Expenditure		
Income		
Intrepid ESU Subs Income	13,193.00	8,378.70
Intrepid ESU Programme Income	2,531.20	2,014.11
Intrepid ESU Camps & Events Income	18,969.61	17,158.87
Total Income	34,693.81	27,551.68
Expenditure		
Intrepid ESU Group & HQ Contribution	10,312.50	6,562.50
Intrepid ESU Programme Costs	3,327.66	2,881.51
Intrepid ESU Equipment Purchases & Maintenance	712.25	519.34
Intrepid ESU Administration Costs	-	30.66
Intrepid ESU Bad Debt Write Off	178.16	75.00
Intrepid Camp Food Costs	4,018.01	-
Intrepid Camp Accommodation Costs	2,078.70	-
Intrepid Camp Transport Costs	5,633.79	-
Intrepid Camp Activity Costs	6,920.89	-
Intrepid Camp Equipment Costs	865.57	-
Intrepid Camp Other Costs	1,012.00	-
Intrepid ESU Camps and Activities Costs	-	17,160.46
Total Expenditure	35,059.53	27,229.47
Surplus / Deficit	(365.72)	322.21

Intrepid ESU Balance Sheet

Assets

	2023	2022
Current Assets		
Intrepid Account	6,892.53	2,054.94
Intrepid Cash Account	62.03	110.56
Intrepid Debtors (Accounts Receivable)	-	418.00
Intrepid Prepayments	560.00	220.00
Total Current Assets	7,514.56	2,803.50
Current Liabilities		
Intrepid Creditors	5,076.78	-
Total Current Liabilities	5,076.78	-
Total Assets less Liabilities	2,437.78	2,803.50

	2023	2022
Funds		
Intrepid Fund	2,437.78	2,803.50
Total Funds	2,437.78	2,803.50

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

1st Shirley Scout Group

For the year ended 31 March 2023

I report on the accounts of the Group for the period ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 18.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: S. Frew

Qualification: FCA

Address: 2 Speedwell Close, Rugby, CV23 0SG

Date: 1 July 2023

1ST SHIRLEY SCOUT GROUP

England & Wales - Charity number 524602

Accounts

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2021 to 31 March 2022

President	R Fear		
Vice Presidents	G Carter I Taylor J Ingram	J Fear A Hope M Lewis	
Property Trustees	I Carpenter R Fear	J Dobinson	
Trustees : Ex officio	Group Scout Leader Assistant GSL Explorer Scout Leader Chair Secretary Treasurer	A Fitzgerald M Attwood A Baynes K Devereux P Fooks C Davis	
Trustees : Leaders	M Fear S McQueen C Widdop	M Attwood A Baynes	
Trustees : Elected Members of Group Executive Committee			
	C Fear	N Davis	A Butterworth
Trustees : Appointed Members of Group Executive Committee			
	R Fear		
Trustees : Nominated Members of Group Executive Committee			
	I Carpenter		
BANKERS:	Lloyds Bank 248 Stratford Road Shirley West Midlands B90 3AE		
INDEPENDENT EXAMINER	S Frew 2 Speedwell Close Rugby Warwickshire CV23 0SG		

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, and 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 of the charity, the keeping of proper accounts and the provision of returns to the Charity Commission as appropriate.

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year. 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 adult support; Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

The objectives of the Group are to act 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 Aim 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.

Group Activities and Performance

The sections of 1st Shirley Scout Group and Intrepid ESU meet regularly through the year. We have completed a year where all sections are now meeting back at HQ following the lifting of covid restrictions .

All of the sections and the unit are led and supported by a strong, extremely able leadership teams who in turn are supported by many parents who contribute their time and effort to help keep the group and unit functioning smoothly. We have, during this year, restarted the beaver colony which we closed during the time of covid restrictions. Measures are now being put in place to start up our second cub section, which also closed during covid restrictions.

Most local, district, county and national events have been reinstated and all sections and the unit have actively participated again. Additionally cubs, scouts and the explorer were able to attend summer camps again for the first time since covid restrictions were lifted.

Explorer Unit Achievements & Performance

After a very strange couple of years for the Unit it has been good to be able to start approaching a semblance of normality again. We have been able to resume Summer Camps, and had a very successful couple of Summer Camps in the New Forest, and have been able to resume many other camps and activities; it's been good to be able to get young people (and older ones too!) away from screens and back into the outdoors.

Restarting has brought challenges, and we are finding that, despite record numbers of Explorers in the Unit, engagement is much more of an issue than before the pandemic. We continue to work to try and understand the cause of this and potential solutions.

As ever, a huge amount of thanks is due to all those who help the Unit — particularly to our amazing leader team and to our treasurer Chris Davis.

Investment Policy

The Group does not generally 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 incash using only mainstream banks or building societies.

Reserves Policy

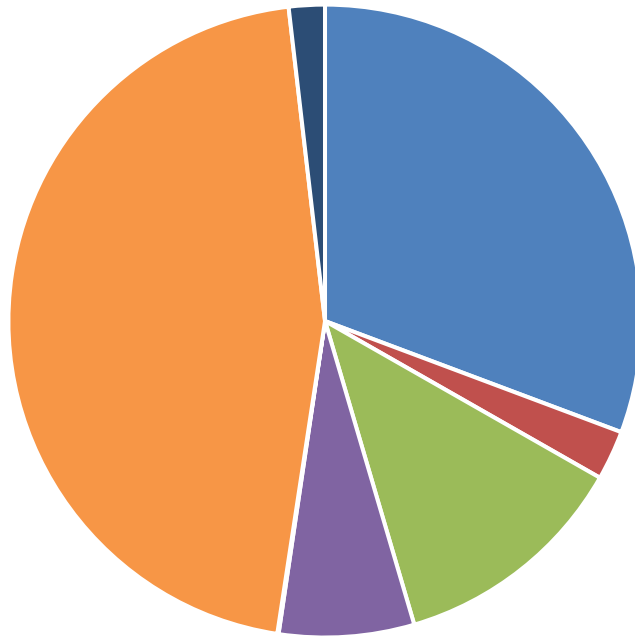
The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c. £30,000 based on 2019/20 as the last full year prior to the Covid pandemic.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £117,529. This is down from £119,196 held at 2020-21 year end, reflecting a year where expenditure has been supported partly from government Covid grant and partly from reduced membership subscriptions. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £51,909.

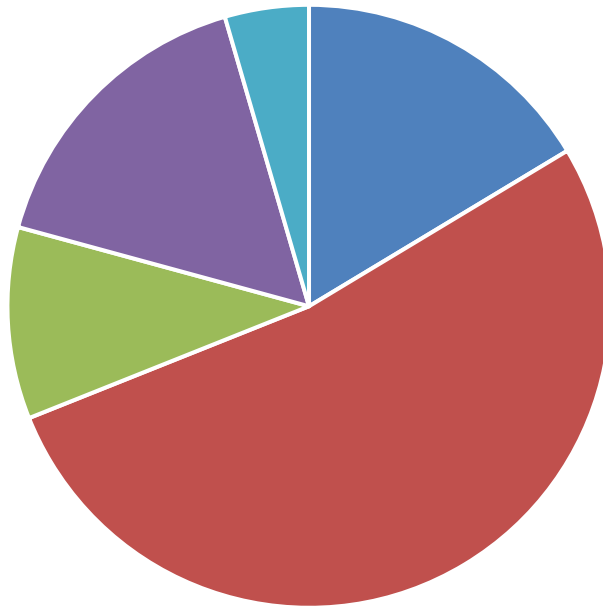
The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have remained stable during the year, albeit at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. With the return of face-to-face scouting in line with social distancing for most of the year, the Group Executive took the decision restore the collection of the full level of membership fees in September 2021 from the 50% reduction which was in place until that time. The reduced income in the first half of the year has been offset by the receipt of grants from government. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Income Breakdown



■ Membership Fees ■ Donations ■ Grants ■ Gift Aid ■ Fundraising ■ Scouting Activity Fees ■ Other Income

Expenditure Breakdown



■ Group Scouting Activities ■ Section Scouting Activities ■ Vehicle Costs ■ HQ Building Costs ■ Administration Costs

Section F

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by

Group Chair

September 2022

1st Shirley Scout Group**Financial statements for the period ending 31st March 2022****Statement of Financial Activities**

	2022	2021
	£	£
Incoming Resources		
Voluntary Income	38,957	59,464
Funds Generating Activity (Fundraising)	57	0
Group Scouting Activity	792	0
Section Scouting Activity	39,202	11
Other Incoming Resources	1,648	12
Total Incoming Resources	80,656	60,599
Resources Expended		
Expenditure on Funds Generating Activity	0	0
Expenditure on Charitable Activities		
Group Scouting Activities	13,279	3,934
Section Scouting Activities	43,283	3,230
Vehicle Costs	8,465	4,396
Expenditure on Managing & Administering the Charity		
Membership Refunds	200	208
HQ Building Costs	13,390	15,522
Administration Costs	3,706	2,623
Total Resources Expended	82,323	29,913
Net Movement in Funds	(1,667)	30,685
Unrestricted Funds Brought Forward	119,196	88,511
Unrestricted Funds Carried Forward	117,529	119,196

Balance Sheet

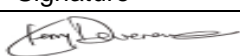

	2022 £	2021 £
Fixed Assets		
Tangible Assets	34,001	21,073
Total Fixed Assets	34,001	21,073
Current Assets		
Cash at bank and in hand		
Current Account	1,397	5,390
Membership Account	7,511	9,147
Minibus Account	11,701	19,317
Reserve Account	50,000	50,000
Pine Account	5	1,129
Willow Account	487	620
Bengal Account	1,139	1,180
Punjab Account	5	487
Buckholt Account	2,632	1,795
Glyn Account	2,342	3,743
Intrepid Account	2,055	2,201
Group Cash Account	101	1
Intrepid Cash Account	111	156
Glyn Cash	82	82
Group Prepayments	4,662	4,550
Intrepid Debtors (Accounts Receivable)	418	75
Intrepid Prepayments	220	50
Section Prepayments	1,430	-
Total Current Assets	86,256	99,924
Creditors: amounts falling due within one year		
Accruals	-	1,800
Section Creditors	2,770	-
Historical Adjustment	-	-
Total Creditors: falling due within one year	2,770	1,800
Net Current Assets less Current Liabilities	83,486	98,124
Total Assets less Current Liabilities	117,529	119,197

Funds

Unrestricted Funds

Buildings Fund	12,882	12,882
Vehicle Replacement Fund	11,701	19,317
General Fund	85,952	76,101
Intrepid Fund	2,804	2,481
Sections Fund	4,190	8,415
Total Unrestricted Funds	117,529	119,197

The financial statements were approved by the Trustees on 11th September 2022 and signed on their behalf by

Signature	Name	Position
	Kerry Devereux	Chair
	Chris Davis	Treasurer

Notes to the Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

- These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:
- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources• the trustees are virtually certain they will receive the resources• the monetary value can be measured with sufficient reliability.
Membership subscriptions	Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.
Incoming resources with related expenditure	Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of voluntary help received is not included but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity	These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3: Analysis of Incoming Resources

	2022	2021
	£	£
Voluntary Income		
Membership Fees	26,847	19,290
Less Scout Association Fees	-6,802	-7,821
Donations	2,216	20,000
Grants	10,667	20,652
Gift Aid	6,029	7,343
Total Voluntary Income	38,957	59,464
Funds Generating Activity (Fundraising)		
Online Fundraising	57	12
Total Funds Generating Activity (Fundraising)	57	12
Charitable Activities (Scouting Activity)		
Group Scouting Activity		
Equipment Hire	183	0
Minibus Usage Charges	609	11
Section Scouting Activity		
Willow Subs	152	0
Willow Programme	-41	66
Willow Camps	416	121
Bengal Subs	237	0
Bengal Programme	0	8
Bengal Camps	738	0
Buckholt Subs	435	0
Buckholt Programme	632	35
Buckholt Camps	3,654	0
Glyn Subs	622	0
Glyn Programme	237	0
Glyn Camps	4,569	0
Intrepid Subs	8,379	0
Intrepid Programme	2,014	794
Intrepid Camps	17,159	88
Total Charitable Activities (Scouting Activity)	39,994	1,122
Other Incoming Resources		
Other Scouting Income	1,648	0
Total Other Incoming Resources	1,648	0
Total Incoming Resources	80,656	60,599

Note 4: Analysis of Resources Expended

	2022	2021
	£	£
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities		
Subs Paid to Sections	3,261	0
Other Support to Sections	1,246	0
Group Camps	0	1,493
Group Badges / Neckerchiefs	266	328
Section Badges / Neckerchiefs	1,258	220
Uniforms	202	60
Camping Gas	570	0
Tent Purchase	2,331	1,800
Other Equipment Maintenance	423	33
Other Equipment Purchases	2,331	0
Jamboree Donations	1,000	0
Other Scouting Costs	389	0
Total Group Scouting Activities	13,279	3,934
Section Scouting Activities		
Pine Beavers Other Expenditure	1,124	0
Willow Beavers Programme Costs	114	0
Willow Beavers Camps & Events Costs	421	44
Bengal Cubs Programme Costs	363	111
Bengal Cubs Camps & Events Costs	897	0
Bengal Cubs Other Expenditure	38	0
Punjab Other Expenditure	482	0
Buckholt Scouts Programme Costs	685	93
Buckholt Scouts Camps & Events Costs	4,816	0
Buckholt Scouts Other Expenditure	155	0
Glyn Scouts Programme Costs	1,102	0
Glyn Scouts Camps & Events Costs	5,856	577
Intrepid ESU Programme Costs	2,882	1,056
Intrepid ESU Camps and Activities Costs	17,160	0
Intrepid ESU Group & HQ Contribution	6,563	0
Intrepid ESU Administration Costs	31	123
Intrepid ESU Equipment Purchases & Maintenance	519	804
Intrepid ESU Bad Debt Write Off	75	423
Total Section Scouting Activities	43,283	3,230
Total Scouting Activities	56,562	7,164

	2022 £	2021 £
Vehicle Costs		
Trailer Depreciation	400	400
Minibus Depreciation	2,667	2,667
Fuel Costs	161	43
Vehicle Repairs and Maintenance	2,951	148
Vehicle Insurance	1,246	1,138
Vehicle Hire	1,040	0
Total Vehicle Costs	8,465	4,396
Total Expenditure on Charitable Activities	65,027	11,560
Expenditure on Managing & Administering The Charity		
Membership Refunds		
Voluntary Refunds (GSL Fund)	200	208
Total Membership Refunds	200	208
HQ Building Costs		
Electricity	1,009	867
Gas	1,831	1,094
Water	392	355
Refuse Collection	1,277	876
Telephone	471	442
Cleaning	2,409	1,439
HQ Insurance	2,939	3,216
Ground Rent	60	60
Building Repair & Maintenance	2,252	5,835
Building Improvements	750	1,338
Total HQ Building Costs	13,390	15,522
Administration Costs		
Accounting Fees	1,119	769
General Insurances	1,576	1,284
Licences	128	114
Digital Comms	424	386
Administration	459	70
Total Administration Costs	3,706	2,623
Total Expenditure on Managing & Administering The Charity	17,296	18,353
Total Resources Expended	82,323	29,913

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustees Expenses and Fees**6.1 Trustee Expenses**

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2022	2021
Number of Trustees paid expenses	12	4
Nature of the expenses The significant majority of expenses represent disbursements for the direct costs of running scouting activities	Equipment purchases Scouting activities	Equipment purchases Scouting activities
Total amount paid	£35,461	£408

6.2 Independent Examiner Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2022	2021
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Accounts.

Note 8 Grantmaking**8.1 Total Value of Grants**

Purpose for which grants made	Grants to Institutions	Grants to Individuals
	£0	£0
	£0	£0
Total amount paid	£0	£0

Note 9 Tangible Fixed Assets

	HQ Building	Minibus CP03	Minibus GY63	Minibus GV16	Box Trailer	Canoe Trailer	Total
Cost							
Opening Balance	£12,882	£16,156	£10,365	£0	£3,960	£2,500	£45,863
Additions	£0	£0	£0	£15,995	£0	£0	£15,995
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Depreciation							
Opening Balance	£0	£16,156	£5,334	£0	£800	£2,500	£24,790
Charge In Year	£0	£0	£2,667	£0	£400	£0	£3,067
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£0	£16,156	£8,001	£0	£1,200	£2,500	£27,857
Net Book Value	£12,882	£0	£2,364	£15,995	£2,760	£0	£34,001

Note 10 Investment Assets

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors & Prepayments

Analysis of Debtors

	Due Within One Year		Due After One Year	
	31/3/22	31/3/21	31/3/22	31/3/21
Group Debtors	£0	£0	£0	£0
Section Debtors	£0	£0	£0	£0
Intrepid ESU Debtors	£0	£75	£0	£0
Prepayments & Accrued Expenses	£3,947	£4,645	£0	£0
Total	£3,947	£4,720	£0	£0

Note 12 Short Term Investments**Analysis of Deposits**

	2022	2021
Scout Association short term investment service	£0	£0
Other Deposits	£0	£0
Total	£0	£0

Note 13 Cash at Bank and In Hand**Analysis of Deposits**

	2022	2021
Bank Current Accounts	£82,876	£99,684
Building Society Current Accounts	£0	£0
Cash in Hand	£294	£239
Total	£83,170	£99,923

Note 14 Creditors**Analysis of Creditors**

	Due Within One Year		Due After One Year	
	31/3/22	31/3/21	31/3/22	31/3/21
Loans and overdrafts	£0	£0	£0	£0
Trade Creditors	£0	£0	£0	£0
Intrepid ESU Creditors	£0	£0	£0	£0
Other Creditors	£0	£0	£0	£0
Accruals & Deferred Income	£2,770	£0	£0	£0
Intrepid ESU Accruals & Deferred Income	£0	£0	£0	£0
Total	£2,770	£0	£0	£0

Note 15 Funds Breakdown including Endowment and Restricted funds

	2022	2021
Endowment Funds	£0	£0
Restricted Funds		
Building Maintenance	£0	£0
Unrestricted Funds		
Intrepid ESU	£2,804	£2,481
Sections	£4,190	£8,415
Building Asset Value	£12,882	£12,882
Minibus CP03 Replacement	£0	£10,683
Minibus GY63 Replacement	£8,001	£5,334
Minibus "Trevor" Replacement	£0	£0
Box Trailer Replacement	£1,200	£800
Canoe Trailer Replacement	£2,500	£2,500
General Fund	£85,952	£76,101
Total	£117,529	£119,196

Note 16 Transactions with Related Parties

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts

The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Executive Committee. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Statement of Financial Activities

For the year ended 31 March 2022

	2022	2021
Income & Expenditure		
Income		
Intrepid Subs	8,379	0
Intrepid Programme	2,014	794
Intrepid Camps	17,158	87
Total Income	27,551	881
Expenditure		
Intrepid ESU Group & HQ Contribution	6,562	0
Intrepid ESU Programme Costs	2,881	1,056
Intrepid ESU Equipment Purchases & Maintenance	519	804
Intrepid ESU Administration Costs	30	122
Intrepid ESU Bad Debt Write Off	75	423
Intrepid ESU Camps and Activities Costs	17,160	0
Total Expenditure	27,229	2,405
Surplus / Deficit	322	-1,524

Intrepid ESU Balance Sheet

As at 31 March 2022

	2022	2021
Assets		
Current Assets		
Intrepid Account	2,055	2,201
Intrepid Cash Account	111	156
Intrepid Debtors (Accounts Receivable)	418	75
Intrepid Prepayments	220	50
Total Current Assets	2,804	2,481
Total Assets less Liabilities	2,804	2,481
	2022	2021
Funds		
Intrepid Fund	(2,804)	(2,481)
Total Funds	(2,804)	(2,481)

1ST SHIRLEY SCOUT GROUP

England & Wales - Charity number 524602

Accounts

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2020 to 31 March 2021

President	T Richmond April 2020 R Fear July 2020 - Present	
Vice Presidents	G Carter I Taylor J Ingram	J Fear A Hope M Lewis
Property Trustees	I Carpenter R Fear	J Dobinson T Richmond
Trustees : Ex officio	Group Scout Leader Assistant GSL Explorer Scout Leader Chair Secretary Treasurer	A Fitzgerald M Attwood A Baynes K Devereux P Fooks C Davis
Trustees : Leaders	M Fear P Talliss D Tullett S McQueen	M Attwood A Baynes C Widdop
Trustees : Elected Members of Group Executive Committee	C Fear J Reynolds	M Andrews
Trustees : Appointed Members of Group Executive Committee	R Fear	
Trustees : Nominated Members of Group Executive Committee	I Carpenter	
BANKERS:	Lloyds Bank 248 Stratford Road Shirley West Midlands B90 3AE	
INDEPENDENT EXAMINER	S Frew 2 Speedwell Close Rugby Warwickshire CV23 0SG	

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

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.

** In this document the word Group relates to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year.

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 adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

The objectives of the Group are to act 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 Aim 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.

Group Activities and Performance

The sections of 1st Shirley Scout Group and Intrepid ESU meet regularly through the year. At the recent census numbers in 1st Shirley totalled 125 young people and Intrepid ESU 73. All of the sections and the unit are led and supported by a strong, extremely able leadership teams who in turn are supported by many parents who contribute their time and effort to help keep the group and unit functioning smoothly.

All sections are usually extremely active taking part in multiple local, district, county and national event and county scout events. However this financial year none of those events have taken place due to the pandemic. For the first time in living memory our young people have not been able to experience any kind of group organised overnight camping experiences. During the pandemic year our leaders have been keeping our sections engaged with a wide variety of remote experiences via Zoom and other online platforms including supporting some camping at home initiatives.

The group has received tremendous support from our members during a difficult year without which we would have been in an extremely difficult situation.

There is light at the end of the tunnel with activities (At the time of writing looking like they are getting back to some kind of normality

Explorer Unit Achievements & Performance

That this has been the most challenging year for the Unit will come as no surprise — it has been the most challenging year for most. In 2019 we managed over 50 nights away, from Summer Camp to Nepal. In 2020 we managed... three. And those were in the previous financial year so, strictly speaking, we managed zero nights away in 2020 — 2021.

For a Unit that is defined by getting out there and doing things, that's painful. Our greatest achievement, therefore, is to still be here. And not just to be here but to have grown during the pandemic; we reported our highest ever numbers at this year's census; both of Explorers and Leaders. That's taken a lot of work, and a lot of forbearance from everyone to less than compelling activities (it was very difficult to come up with something new and compelling in February...).

That work has required a lot of support and, to all those that have supported the Unit in the last twelve months, we owe a great deal of gratitude. We look forward to the year ahead with optimism — already we have run DofE expeditions and two Summer Camps. We hope to be able to report a lot more achievements at next year's AGM.

Investment Policy

The Group does not generally have sufficient funds to invest in longer term investments. Currently held funds are expected to reduce to this level following further expenditure on building improvements. 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.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c. £30,000 based on 2019/20 as the last full year prior to the Covid pandemic.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £119,196. This is up from £88,429 held at 2018-19 year end, reflecting that reduced subscription income has been offset by government grants, and the Group has additionally received significant funds from donations and legacy. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £58,958, in current excess of the reserves policy.

The Trustees have to continually review and monitor our position and future plans. Our membership numbers on average are have declined during the year due to Covid but appear stable at year end. Subscription income being paid is providing a regular cash income to the group, albeit at reduced levels. With the suspension of face-to-face scouting in line with social distancing for most of the year, the Group Executive took the decision to utilise the general reserves to support a temporary 50% reduction in membership fees. This reduced income has been offset by the receipt of grants from government and of donations. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Section F

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by

Group Chair

6th September 2021

1st Shirley Scout Group
Financial statements for the period ending 31st March 2021

Statement Of Financial Activities

	2021 £	2020 £
Incoming Resources		
Total Income from Voluntary Income	59,464	42,385
Total Income from Funds Generating Activities	0	45
Total Income from Investment Income	0	0
Total Income from Charitable Activities	11	1,505
Total Other Income	12	69
Total Income from Sections & ESU	1,111	88,034
Total Incoming Resources	60,599	132,037
Resources Expended		
Total Cost of Funds Generating Activities	0	0
Total Cost of Charitable Activities	10,423	17,104
Total Cost of Managing/Administering the Charity	19,491	25,907
Total Other Expenditure	0	890
Total Costs of Section & ESU Activities	3,230	84,413
Total Resources Expended	29,913	128,314
Net movement in funds	30,685	3,723
Unrestricted funds brought forward	88,511	84,788
Unrestricted funds carried forward	119,196	88,511

1st Shirley Scout Group
Financial statements for the period ending 31st March 2021

Balance Sheet

	2021 £	2020 £
Fixed Assets		
Tangible assets	21,073	24,140
Other fixed assets	0	0
Investments	0	0
Total Fixed Assets	21,073	24,140
Current Assets		
Stock and work in progress	0	0
Debtors	75	1,285
Prepaid Expenses	4,600	4,399
Short term investments	0	0
Cash at bank and in hand		
Current Account	5,390	8,760
Membership Fees Account	9,147	21,656
Reserve Account	50,000	2
Minibus Account	19,317	16,250
Intrepid ESU Account	2,201	5,703
Bengal Account	1,180	1,291
Buckholt Account	1,795	1,853
Glyn Account	3,743	4,320
Pine Account	1,129	1,063
Punjab Account	487	479
Willow Account	620	543
Bali Account	0	388
Cash in Hand	1	3
Glyn Cash in Hand	82	82
Intrepid ESU Cash in Hand	156	196
Total Current Assets	99,923	68,276
Creditors		
: creditors falling due within one year	0	3,905
: accrued expenses	1,800	0
: income received in advance	0	0
Net current assets / (liabilities)	98,123	64,371
Total assets less current liabilities	119,196	88,511
Creditors : amounts falling due after one year	0	0
Provisions for liabilities and charges	0	0
Net Assets	119,196	88,511

1st Shirley Scout Group
Financial statements for the period ending 31st March 2021

Balance Sheet (contd.)

Unrestricted Funds		
Building Assets Fund	12,882	12,882
Vehicles Replacement Fund	19,317	16,250
Group General Funds	76,101	46,347
Section General Funds	8,415	9,077
Intrepid Fund	2,481	3,955
Total Unrestricted Funds	119,197	88,511
Restricted Income Funds	0	0
Endowment Funds	0	0
Total Funds	119,196	88,511
	-0.04	

The financial statements were approved by the Trustees on2021 and signed on their behalf by

Signature	Name	Position
		Chair
		Treasurer

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realised.

Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Notes to the Accounts (contd.)

Note 3 Analysis of incoming resources

	2021 £	2020 £
Incoming Resources		
Voluntary Income		
Membership Fees	19,290	41,653
Less Fees Paid to Scout Association	-7,821	-7,471
Donations	40,652	763
Lottery - TLC	0	0
Gift Aid	7,343	7,440
Total Income from Voluntary Income	59,464	42,385
Activities for Generating Funds		
Bag Packing	0	0
Candy Floss	0	0
Donkey Derby	0	0
Quiz Night	0	0
Hall Hire	0	45
Marquee Hire	0	0
Total Income from Funds Generating Activities	0	45
Investment Income		
Bank Interest	0	0
Total Income from Investment Income	0	0
Incoming Resources from Charitable Activities		
Equipment Hire	0	260
Minibus Usage Charges	11	1,245
Group Camps	0	0
Total Income from Charitable Activities	11	1,505
Other Incoming Resources		
Other Income	12	69
Insurance Claims	0	0
Total Other Income	12	69
Incoming Resources from Sections & ESU		
Intrepid ESU Subscriptions Income	0	11,748
Intrepid ESU Programme Income	794	1,093
Intrepid ESU Camps and Activities Income	88	58,930
Sections Subscriptions Income	0	3,586
Sections Programme Income	109	1,647
Sections Camps and Activities Income	121	11,029
Total Income from Sections & ESU	1,111	88,034
Total Incoming Resources	60,599	132,037

Notes to the Accounts (contd.)

Note 4 Analysis of resources expended

Resources Expended	2021	2020
	£	£
Costs of Funds Generating Activities		
Bag Packing	0	0
Candy Floss	0	0
Donkey Derby	0	0
Group Activity	0	0
Total Cost of Funds Generating Activities	0	0
Expenditure on Charitable Activities		
Subscriptions Paid to Sections	0	6,670
Group Camps	1,493	200
AGM	0	31
Presentations	0	411
Badges / Neckerchiefs	548	1,476
Flags	0	0
Uniforms	60	0
Minibus / Trailer Depreciation	3,067	3,067
Minibus Fuel Costs	43	159
Minibus Running Costs	148	1,593
Minibus Tracker	0	0
Trailer Running Costs	0	265
Other Vehicle Hire	0	0
Loss on Theft of Minibus & Trailer	0	150
Camping Gas	0	80
Canoeing Equipment	0	0
Climbing Gear	0	234
Tent Maintenance	33	33
Tent Purchases	1,800	0
Other Equipment Maintenance	0	493
Other Equipment Purchases	0	1,408
GPS Trackers	0	699
Leader Training	0	135
Scout Support	0	0
Donations to Gangshow	0	0
Donations to Jamborees	0	0
Other Donations	0	0
Total Cost of Charitable Activities	7,192	17,104

Notes to the Accounts (contd.)

Expenditure on Managing/Administering the Charity		
Refunds	208	472
Family & Leader Refunds	0	1,050
Accounting Fees to OSM/GoCardless	769	1,191
Electricity	867	1,778
Gas	1,094	1,543
Water	355	-11
Refuse Collection	876	1,098
Telephone	442	402
Cleaning	1,439	2,573
Gardener	0	70
General Insurances	5,638	5,963
Ground Rent	60	60
Legal Costs	0	0
Licences	114	114
Internet	206	183
Website	180	180
Administration	70	226
Miscellaneous	0	0
HQ Maintenance	5,835	2,824
HQ Minor Actions	0	0
HQ Major Works	1,338	6,193
Total Cost of Managing/Administering the Charity	19,491	25,907
Other Expenditure		
Other Expenditure	0	890
Total Other Expenditure	0	890
Section Expenditure		
Intrepid ESU Programme	1,056	2,442
Intrepid ESU Camps and Activities	0	59,566
Intrepid ESU Equipment Maintenance / Purchase	804	441
Intrepid ESU Management / Administration	545	8,874
Sections Programme	204	2,447
Sections Camps and Activities	621	10,644
Sections Other Expenditure	0	0
Total Costs of Section Activities	3,230	84,413
Total Resources Expended	29,913	128,314

Notes to the Accounts (contd.)

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Expenses and fees

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2021	2020
Number of Trustees paid expenses	4	11
Nature of the expenses	Administration, equipment purchases, development costs	
Total amount paid	£408	£4,533

6.1 Independent Examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2021	2020
Independent Examiner's fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Accounts.

Note 8 Grantmaking

The charity made the following material grants and donations during the year. No material grants were made to institutions.

8.1 Total value of grants

Purpose for which grants made	Grants to individuals
	£
	0

Notes to the Accounts (contd.)

Note 9 Tangible Fixed Assets

	HQ Building	Minibus CP03	Minibus GY63	Trailer	Canoe Trailer	Total
Cost						
Opening Balance	12,882	16,156	10,365	3,960	2,500	45,863
Additions In Year	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Closing Balance	12,882	16,156	10,365	3,960	2,500	45,863
Depreciation						
Opening Balance	0	16,156	2,667	400	2,500	21,723
Charge For Year	0	0	2,667	400	0	3,067
Disposals	0	0	0	0	0	0
Closing Balance	0	16,156	5,334	800	2,500	24,790
Net Book Value	12,882	0	5,031	3,160	0	21,073

Note 10 Investment Assets

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and prepayments

Analysis of debtors

	Due Within 1 year		Due after 1 year	
	31/03/21	31/03/20	31/03/21	31/03/20
	£	£	£	£
Group debtors	0	0	0	0
Intrepid ESU Debtors	75	1,285	0	0
Prepayments and accrued expenses	4,645	4,399	0	0
Total	4,720	5,684	0	0

Note 12 Short term investments

Analysis of deposits

	31/03/21	31/03/20
	£	£
Scout Association short term investment service	0	0
Other deposits	0	0
	0	0

Note 13 Cash at bank and in hand

Analysis of deposits

	31/03/21	31/03/20
	£	£
Bank current accounts	99,684	63,392
Building society accounts	0	0
Cash in hand	239	282
	99,923	63,674

Note 14 Creditors and accruals

Analysis of creditors

	Due within 1 year		Due after 1 year	
	31/03/21 £	31/03/20 £	31/03/21 £	31/03/20 £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Intrepid ESU Creditors	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
Intrepid ESU Accruals and deferred income	0	0	0	0
	0	0	0	0

* Includes monies held for badge accounts

Note 15 Funds Breakdown including Endowment and Restricted funds

	2021	2020
Endowment Funds	0	0
Restricted Funds		
Building Maintenance	0	0
Unrestricted Funds		
Intrepid Explorers	2,481	3,955
Sections	8,415	9,077
Building Asset Value	12,882	12,882
Minibus CP03 Replacement	10,683	10,683
Minibus GY63 Replacement	5,334	2,667
Box Trailer Replacement	800	400
Canoe Trailer Replacement	2,500	2,500
Building Improvement Group	0	0
General Funds	76,101	46,347
	119,196	88,511

Note 16 Transactions with related parties

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Receipts and Payments Account**Receipts**

	2021	2020
Voluntary Income		
Membership Subscriptions	0	11,748
	0	11,748

Incoming Resources from Charitable Activities

Weekly Programme Charges	794	689
Charitable Donations	0	404
Camp and Activity Charges	87	58,930
	881	60,023

Total Receipts

881	71,771
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Payments

	2021	2020
Expenditure on Charitable Activities		
Weekly Programme Activities	1,056	2,442
Equipment Purchases	804	441
Minibus Fees	0	0
Camp & Activity Costs	0	59,566
	1,860	62,448

Expenditure on Managing/Administering The Charity

Scout Association Membership fees	0	2,978
1st Shirley Group Equipment & HQ Fees	0	5,687
Leader Training	0	143
Administration	122	3
Write off of Bad Debt	423	60
	545	8,871

Total Payments

2,405	71,319
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Excess of Receipts Over Payments

-1,524	452
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Debtors & Accrued Expenditure

0	1,431
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Creditors & Deferred Income

0	3,324
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Balance of Funds brought forward

3,955	3,503
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Balance of Funds carried forward

2,431	3,955
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Sections Receipts and Payments Account

Receipts

**Voluntary
Income**

	2021	2020
Membership Subscriptions		
Pine Beavers	0	221
Willow Beavers	0	338
Bengal Cubs	0	330
Punjab Cubs	0	449
Buckholt Scouts	0	1,078
Glyn Scouts	0	1,172
	0	3,586

Incoming Resources from Charitable Activities

Programme Income		
Pine Beavers	66	0
Willow Beavers	0	0
Bengal Cubs	0	0
Punjab Cubs	8	0
Buckholt Scouts	35	0
Glyn Scouts	0	0
Camps & Activities Income		
Pine Beavers	0	0
Willow Beavers	121	0
Bengal Cubs	0	908
Punjab Cubs	0	425
Buckholt Scouts	0	5,603
Glyn Scouts	0	5,002
Other Income		
Pine Beavers	0	0
Willow Beavers	0	0
Bengal Cubs	0	0
Punjab Cubs	0	0
Buckholt Scouts	0	0
Glyn Scouts	0	739
	230	12,676

Total Receipts

230	16,262
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Payments

	2021	2020
Expenditure Resources from Charitable Activities		
Programme Expenditure		
Pine Beavers	0	0
Willow Beavers	0	183
Bengal Cubs	111	251
Punjab Cubs	0	343
Buckholt Scouts	93	918
Glyn Scouts	0	752
	204	2,447
Camps & Activities Expenditure		
Pine Beavers	0	149
Willow Beavers	44	331
Bengal Cubs	0	550
Punjab Cubs	0	1,482
Buckholt Scouts	0	5,049
Glyn Scouts	577	3,084
	621	10,644
Other Expenditure		
Pine Beavers	0	0
Willow Beavers	0	0
Bengal Cubs	0	0
Punjab Cubs	0	0
Buckholt Scouts	0	0
Glyn Scouts	0	0
	0	0
	825	13,091
Total Payments	825	13,091
Excess of Receipts Over Payments	-595	3,172
Balance of Funds brought forward	4,488	3,588
Balance of Funds carried forward	3,893	4,488

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

I report on the accounts of the Group for the period ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

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

Name:



Qualification:

FCA

Address:

2 Speedwell Close, Rugby, CV23 0SG

Date:

7 September 2021