

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, minibuses 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

Faraz Shiraz

Position

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