

**BLENHEIM SCOUT GROUP**

**ACCOUNTS**

**Year ended 31<sup>st</sup> March 2023**

**Charity Number 800528**

**BLenheim SCOUT GROUP**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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## **BLenheim SCOUT GROUP**

### **Legal and administrative information**

**YEAR ENDED 31 MARCH 2023**

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#### **Status**

Blenheim Scout Group is a registered charity governed by its constitution. Charity number 800528.

#### **TRUSTEES**

Steve Weeks	Chair	Appointed September 2014
Louise Hall		
Jill Burnett		
Richard Lewis		
Steven Paddock		

#### **Registered Office**

8 Bourton Walk  
Bristol  
BS13 7AL

#### **Independent Examiners**

Joanne Trowbridge MAAT  
Bristol Community Accountants CIC  
The Park,  
Daventry Road, Knowle  
Bristol BS4 1DQ

#### **Bankers**

Lloyds TSB  
25 Gresham Street  
London  
EC2V 7HN

**BLenheim SCOUT GROUP**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31 MARCH 2023**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

**Structure, Governance and Management**

**Organisation**

The Trustees are appointed or reappointed annually at AGM normally held in September.

**Objectives and activities**

**Objects of the Charity**

The objects of the group shall be 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 the local, national and international communities.

**Public benefit**

In shaping the objectives for the year and planning activities, the trustees have considered the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Review of activities & summary of main objectives**

Blenheim Scout Group have had a great year with all sections finally getting back to normal running.

The Beaver section enjoyed lots of craft and hands-on activities. The Beaver and Cub section have also taken part in a lovely weekend camp in north Bristol where they got to know each other well. Our Cub Leader also gained her camp permit during this camp so well-done Sue.

The Scout section has continued to be the forefront of all the outdoor activities mastering lots of camp skills and enjoying time outside perfecting all these.

We had a fantastic group camp to Jersey for the week where we took part in lots of activities, some new and some firm favourites all from our favourite base of the Jersey Scout Centre. The children always have a great week here and we cannot wait to get back in the future.

With the help of a great team of parents and leaders the scout headquarters has been given a makeover with a full paint job and deep clean inside and tidy up outside.

The leadership team continue to work very hard organising and delivering a fun filled sectional programme throughout the year for the development of our young people. We teach many life skills

**BLenheim SCOUT GROUP**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31 MARCH 2023**

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and will continue to do so for the benefit of our young people.

Blenheim Scout Group continues to go from strength to strength and we look forward to a positive future.

**Reserves policy and risk management**

Although at present the trustees have no formal policy, they intended to maintain and build on our unrestricted reserves to cover expenditure of between 3-6 months. Based on current year expenditure, the trustees estimate this to be in the region of £14,000 - £28,000. At present Blenheim Scouts have £98,973 unrestricted reserves less £58,271 held as tangible assets and therefore £40,702 available as 'free reserves' (2022: 21,735).

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

**Trustees' responsibilities in relation to the financial statements**

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 applicable to charities preparing their accounts in

**BLLENHEIM SCOUT GROUP**

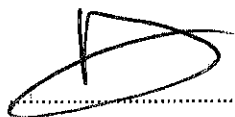
**TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2023**

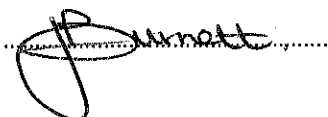
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accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the trustees and signed on their behalf by:



R Lewis



J Burnett

Date .....15/01/24.....

## **BLenheim SCOUT GROUP**

### **Independent Examiner's Report to the Trustees**

**YEAR ENDED 31 MARCH 2023**

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I report on the accounts of the Charity for the Year ended 31st March 2023 which are set out on pages 7-14.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

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Bristol Community Accountants CIC  
The Park  
Daventry Road,  
Knowle  
Bristol  
BS4 1DQ

Date .....16/01/24.....

# **BLenheim SCOUT GROUP**

## **STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)**

**YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Income and Endowments from:</b>					
Donations and Legacies	<b>3</b>	39	-	39	8,249
Charitable Activities	<b>4</b>	12,282	-	12,282	5,560
Other Trading Activities	<b>5</b>	13,386	-	13,386	10,070
<b>Total</b>		<b>25,707</b>	<b>-</b>	<b>25,707</b>	<b>23,879</b>
<b>Expenditure On:</b>					
Charitable activities	<b>7</b>	29,310	-	29,310	50,508
Other	<b>8</b>	6,602	-	6,602	6,747
<b>Total resources expended</b>		<b>35,912</b>	<b>-</b>	<b>35,912</b>	<b>57,255</b>
<b>Net income/(expenditure)</b>		<b>(10,205)</b>	<b>-</b>	<b>(10,205)</b>	<b>(33,376)</b>
Total funds brought forward		108,674	504	109,178	142,554
Gross transfers between funds		504	(504)	-	-
<b>Total funds Carried Forward</b>	<b>14</b>	<b>98,973</b>	<b>-</b>	<b>98,973</b>	<b>109,178</b>

All of the activities of the charity are classed as continuing

**The notes on pages 9 to 14 form part of these financial statements**

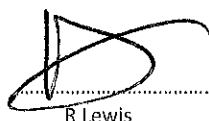
As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.



**BLENHEIM SCOUT GROUP****BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible assets	12		58,271	62,802
<b>Current assets</b>				
Cash at bank and in hand		41,638		47,330
		<u>41,638</u>		<u>47,330</u>
<b>Creditors : Amounts falling due within one year</b>	13	(936)		(954)
Net current assets or liabilities			40,702	46,376
<b>Total net assets or liabilities</b>			<u>98,973</u>	<u>109,178</u>
<b>The Funds of the Charity</b>				
Restricted funds	14	-		504
Unrestricted funds	14	98,973		84,537
Designated funds	14	-		24,137
			<u>98,973</u>	<u>109,178</u>

These financial statements were approved by the trustees on 15/01/24 and are signed on their behalf by:



R Lewis



J Burnett

The notes on pages 9 to 14 form part of these financial statements

# BLenheim SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
- b) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019) - (Charities SORP(FRS 102)) and with the Charities Act 2011.
- c) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- d) The charity constitutes a public benefit entity as defined by FRS102.

### 2 Accounting Policies

- a) Income from donations is included in income and endowments when these are receivable, except as follows:
  - i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- b) Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- d) Depreciation is calculated so as to write off the cost of an asset in equal instalments over their estimated useful economic lives as follows:

Freehold land & Buildings	50 Years
Fixtures and Fittings	5 Years
Equipment	5 Years
Motor Vehicles	10 Years

Items of equipment over £450 are capitalised
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- g) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- h) The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

# **BLenheim SCOUT GROUP**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

### **Income and Endowments From:**

#### **3 Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants	-	-	-	8,000
Donations	-	-	-	40
Fundraising	39	-	39	209
	<u>39</u>	<u>-</u>	<u>39</u>	<u>8,249</u>

*Donations and legacies prior year - all unrestricted*

#### **4 Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Camps	5,817	-	5,817	2,895
Subscriptions	6,465	-	6,465	2,665
	<u>12,282</u>	<u>-</u>	<u>12,282</u>	<u>5,560</u>

*Charitable Activities prior year - all unrestricted*

#### **5 Trading Income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Transport Hire	11,657	-	11,657	6,312
Scout Shop	78	-	78	1,035
HQ Hire	1,155	-	1,155	2,147
Miscellaneous	496	-	496	576
	<u>13,386</u>	<u>-</u>	<u>13,386</u>	<u>10,070</u>

*Trading income prior year - all unrestricted*

#### **6 Government grants**

The charity receives government grants, defined as funding from Bristol City Council to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £nil (2022: £8,000). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2023.

**BLenheim SCOUT GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**Expenditure on:**

**7 Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Salaries	1,948	-	1,948	3,895
Camps	4,941	-	4,941	2,870
Equipment & Materials	455	-	455	942
Transport Costs	8,178	-	8,178	4,242
Uniforms & Badges	744	-	744	669
Activities	2,373	-	2,373	951
Capitation	2,806	-	2,806	2,603
Site Development & Maintenance	308	-	308	28,183
HQ Costs	2,564	-	2,564	1,043
Advertising, Promotion & Website	360	-	360	354
Miscellaneous	102	-	102	225
Depreciation	4,531	-	4,531	4,531
Administration	-	-	-	-
	<u>29,310</u>	<u>-</u>	<u>29,310</u>	<u>50,508</u>

*Charitable Activities prior year - all unrestricted*

**8 Other**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent Examination	936	-	936	851
Payroll	265	-	265	457
Insurance	5,401	-	5,401	5,439
	<u>6,602</u>	<u>-</u>	<u>6,602</u>	<u>6,747</u>

*Other prior year - all unrestricted*

**9 Net incoming resources for the year**

**This is stated after charging:**

	2023 £	2022 £
Depreciation	4,531	4,531
Independent Examiners Fee	<u>936</u>	<u>851</u>

**BLenheim SCOUT GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**10 Staff costs and numbers**

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and salaries	1,948	3,895
Pension Costs	-	-
	<u>1,948</u>	<u>3,895</u>

No employee received emoluments of more than £60,000.

The average monthly head count was 1 staff (2022: 1 staff)

The key management personnel of the charity comprise the board of trustees & the Chief Executive Officer. The total employee benefits of key management personnel, during the year, total £1,948 (2022: £3,895).

**11 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**12 Tangible fixed assets**

	Freehold land & Buildings	Motor Vehicles	Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	87,310	59,546	20,144	167,000
At 31 March 2022	<u>87,310</u>	<u>59,546</u>	<u>20,144</u>	<u>167,000</u>
<b>Depreciation</b>				
At 1 April 2021	29,901	54,153	20,144	104,198
Charge for the year	1,777	2,754	-	4,531
At 31 March 2022	<u>31,678</u>	<u>56,907</u>	<u>20,144</u>	<u>108,729</u>
<b>Net book value</b>				
At 31 March 2022	<u>55,632</u>	<u>2,639</u>	<u>-</u>	<u>58,271</u>
At 31 March 2021	<u>57,409</u>	<u>5,393</u>	<u>-</u>	<u>62,802</u>

**13 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade Creditors	-	38
HMRC - PAYE	-	65
Accruals	936	851
	<u>936</u>	<u>954</u>

**BLenheim SCOUT GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**14 Analysis of charitable funds**

	At 01-Apr 2022	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Bristol City Council	504	-	-	(504)	-
	<u>504</u>	<u>-</u>	<u>-</u>	<u>(504)</u>	<u>-</u>
<b>Unrestricted funds</b>					
General funds	84,537	25,707	(35,912)	24,641	98,973
<b>Designated funds</b>					
	24,137	-	-	(24,137)	-
<b>Total funds</b>	<u>109,178</u>	<u>25,707</u>	<u>(35,912)</u>	<u>-</u>	<u>98,973</u>

Restricted funds:

Bristol City Council - Bike Grant - Transfer to unrestricted funds as the bike project has been completed and previous expenditure incurred had been shown against unrestricted funds.

Designated Fund:

A new building is no longer relevant and therefore the trustees have made a decision to transfer the designated fund balance back to unrestricted funds.

**15 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Income and Endowments from:</b>			
Donations and Legacies	8,249	-	8,249
Charitable Activities	5,560	-	5,560
Other Trading Activities	10,070	-	10,070
<b>Total</b>	<u>23,879</u>	<u>-</u>	<u>23,879</u>
<b>Expenditure On:</b>			
Charitable activities	50,508	-	50,508
Other	6,747	-	6,747
<b>Total resources expended</b>	<u>57,255</u>	<u>-</u>	<u>57,255</u>
Net Income/(expenditure)	(33,376)	-	(33,376)
Total funds brought forward	142,050	504	142,554
<b>Total funds Carried Forward</b>	<u>108,674</u>	<u>504</u>	<u>109,178</u>

## BLLENHEIM SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

#### 16 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

#### 17 Related Party transactions

There were no other related party transactions during the year (2022: £nil)

#### 18 Breakdown of Group Income & Expenditure

Income	Tuesday Scouts	Cubs	Beavers
Camps	-	890	10
Subs	1,600	2,270	2,535
Activities and trips	30	163	-
Miscellaneous	496	-	-
<b>TOTAL</b>	<b>2,126</b>	<b>3,323</b>	<b>2,545</b>
<b>Expenditure</b>			
Equipment & materials	66	181	209
Capitation	713	1,141	951
Activities & Trips	153	616	396
Camps	-	405	-
Miscellaneous	-	-	-
Uniform and Badges	591	153	-
	<b>1,523</b>	<b>2,496</b>	<b>1,556</b>
<b>NET INCOME</b>	<b>603</b>	<b>827</b>	<b>989</b>