

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Broadstone Scout Group**

Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

Broadstone Scout Group

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for the Year Ended 31 March 2024**

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Broadstone Scout Group
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the 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.

ACHIEVEMENT AND PERFORMANCE

The Group continued to provide a wide range of successful scouting activities including off site adventures and residential camps.

FINANCIAL REVIEW

Total receipts amounted to £57,782 (2023 £38,307) against which expenditure of £50,617 (2023 £47,772) was incurred, resulting in a net surplus of £7,165 (2022 net deficit of £9,465).

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 cost of central fixed costs.

Investment policy

The Group has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks. The short-term investments funds administered by the Scout Association was repaid to the group during the year and is now held in a savings account (2023 £4,922).

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 that are common to all Scouts.

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

The Group is an educational charity that is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group.

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.

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.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the Group Scout Leaders, individual section leaders and parents' representation and meets every 3 months.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

267693

Broadstone Scout Group
Report of the Trustees
for the Year Ended 31 March 2024

Principal address

Scout H Q
Dunyeats Road
Broadstone
Dorset
BH18 8AH

Trustees

Graham Davies - Committee Member, Chair
Martyn Pope - Group Lead Volunteer (appointed 22 July 2024)
Matthew Vincent Giles - Committee Member (appointed 22 November 2023)
Sally Hazel Chadwick - Treasurer (appointed 5 July 2023)
Tom Lever - Secretary
Alison Bowden - Assistant Group Scout Leader
Gill McDonald - Group Scout Leader
Sue Cracknell - Committee Member

Sue Rice - Treasurer (resigned 22 January 2024)
Simon Harwood - Committee Member (resigned 22 November 2023)
Andrew Williams - Vice Chair (resigned 21 February 2024)

Independent Examiner

Joseph Knott
Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

Approved by order of the board of trustees on 10.12.24 and signed on its behalf by: GRAHAM DAVIES

act

Trustee

**Independent Examiner's Report to the Trustees of
Broadstone Scout Group**

Independent examiner's report to the trustees of Broadstone Scout Group

I report to the charity trustees on my examination of the accounts of Broadstone Scout Group (the Trust) for the year ended 31 March 2024.

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.



Joseph Knott

Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

Date: 16 January 2025

Broadstone Scout Group

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		52,330	41,817
Other trading activities	2	5,381	5,034
Investment income	3	71	80
Total		<u>57,782</u>	<u>46,931</u>
 EXPENDITURE ON			
Charitable activities			
General		39,926	56,396
Other		13,063	-
Total		<u>52,989</u>	<u>56,396</u>
 NET INCOME/(EXPENDITURE)		 4,793	 (9,465)
 RECONCILIATION OF FUNDS			
Total funds brought forward		60,141	69,606
 TOTAL FUNDS CARRIED FORWARD		 <u>64,934</u>	 <u>60,141</u>

The notes form part of these financial statements

Broadstone Scout Group

**Balance Sheet
31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	704	-
CURRENT ASSETS			
Debtors	7	5,255	-
Cash at bank		61,347	60,141
		<hr/>	<hr/>
		66,602	60,141
NET CURRENT ASSETS		<hr/>	<hr/>
		66,602	60,141
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		67,306	60,141
NET ASSETS		<hr/>	<hr/>
		67,306	60,141
FUNDS	8		
Unrestricted funds		67,306	60,141
TOTAL FUNDS		<hr/>	<hr/>
		67,306	60,141

The financial statements were approved by the Board of Trustees and authorised for issue on
10.12.24..... and were signed on its behalf by: **GRAHAM DAVIES**



 Trustee

Broadstone Scout Group

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	850	533
Other activities	4,479	4,280
Other similar income	52	221
	<u>5,381</u>	<u>5,034</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest Received	<u>71</u>	<u>80</u>

Broadstone Scout Group

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	41,817
Other trading activities	5,034
Investment income	80
Total	<u>46,931</u>
 EXPENDITURE ON	
Charitable activities	
General	<u>56,396</u>
 NET INCOME/(EXPENDITURE)	 (9,465)
 RECONCILIATION OF FUNDS	
Total funds brought forward	69,606
 TOTAL FUNDS CARRIED FORWARD	 <u>60,141</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	<u>704</u>
NET BOOK VALUE	
At 31 March 2024	<u>704</u>
At 31 March 2023	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	<u>5,255</u>	<u>-</u>

Broadstone Scout Group

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	60,141	7,165	67,306
TOTAL FUNDS	<u>60,141</u>	<u>7,165</u>	<u>67,306</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,782	(50,617)	7,165
TOTAL FUNDS	<u>57,782</u>	<u>(50,617)</u>	<u>7,165</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	69,606	(9,465)	60,141
TOTAL FUNDS	<u>69,606</u>	<u>(9,465)</u>	<u>60,141</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,931	(56,396)	(9,465)
TOTAL FUNDS	<u>46,931</u>	<u>(56,396)</u>	<u>(9,465)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	69,606	(2,300)	67,306
TOTAL FUNDS	<u>69,606</u>	<u>(2,300)</u>	<u>67,306</u>

Broadstone Scout Group

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,713	(107,013)	(2,300)
TOTAL FUNDS	<u>104,713</u>	<u>(107,013)</u>	<u>(2,300)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Broadstone Scout Group
Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,891	1,085
Gift aid	4,754	-
Subscriptions	28,133	25,706
Camps	12,268	15,026
Prior Year Gift Aid	4,284	-
	<u>52,330</u>	<u>41,817</u>
Other trading activities		
Fundraising events	850	533
Other activities	4,479	4,280
Other similar income	52	221
	<u>5,381</u>	<u>5,034</u>
Investment income		
Interest Received	71	80
	<u>71</u>	<u>80</u>
Total incoming resources	<u>57,782</u>	<u>46,931</u>
EXPENDITURE		
Charitable activities		
Youth programme and activities	10,081	10,953
Adult support and training	327	65
Rent	428	533
Water and sewerage	350	168
Electricity and gas	2,060	4,013
Insurance	3,376	3,100
Repairs and renewals	872	4,262
Printing, photocopying and remote video	991	205
Contribution to camp costs	5,116	18,185
Uniforms and badges	3,063	2,489
Cleaning	2,758	2,280
Sundry	443	1,258
Telephone	423	261
Refuse Collection	510	-
Capitation	7,682	8,624
Prior year adjustment	(2,372)	-
Go Cardless Fees	1,446	-
	<u>37,554</u>	<u>56,396</u>
Other		
Building Improvements	13,063	-
	<u>13,063</u>	<u>-</u>
Total resources expended	<u>50,617</u>	<u>56,396</u>
Net income/(expenditure)	<u>7,165</u>	<u>(9,465)</u>

This page does not form part of the statutory financial statements