

**REGISTERED CHARITY NUMBER: 267693**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Broadstone Scout Group**

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

**Broadstone Scout Group**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10</b>

## **Broadstone Scout Group**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 £91,027 (2024 £57,782) against which expenditure of £98,802 (2024 £50,617) was incurred, resulting in a net deficit of £7,775 (2024 net surplus of £7,165).

##### **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 in the prior year and is now held in a savings account.

#### **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 2025**

**Principal address**

Scout H Q  
Dunyeats Road  
Broadstone  
Dorset  
BH18 8AH


**Trustees**

Graham Davies - Committee Member, Chair  
Martyn Pope - Group Lead Volunteer  
Matthew Vincent Giles - Committee Member  
Sally Hazel Cavanagh - Treasurer  
Tom Lever - Secretary  
Alison Bowden - Assistant Group Scout Leader  
Gill McDonald - Group Scout Leader  
Sue Cracknell - Committee Member

**Independent Examiner**

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

Approved by order of the board of trustees on 15 SEP 25 and signed on its behalf by:

  
Trustee T LEVER

**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 2025.

**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: 18 September 2025.....

**Broadstone Scout Group**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		78,999	52,330
Other trading activities	2	11,349	5,381
Investment income	3	679	71
<b>Total</b>		<u>91,027</u>	<u>57,782</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		71,762	37,554
Other		27,040	13,063
<b>Total</b>		<u>98,802</u>	<u>50,617</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,775)</b>	<b>7,165</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		67,306	60,141
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>59,531</u></u>	<u><u>67,306</u></u>


The notes form part of these financial statements

# Broadstone Scout Group

## Balance Sheet 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	2,467	704
<b>CURRENT ASSETS</b>			
Debtors	7	1,452	5,255
Cash at bank		60,091	61,347
		<u>61,543</u>	<u>66,602</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(4,479)	-
<b>NET CURRENT ASSETS</b>		<u>57,064</u>	<u>66,602</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,531</u>	<u>67,306</u>
<b>NET ASSETS</b>		<u>59,531</u>	<u>67,306</u>
<b>FUNDS</b>	9		
Unrestricted funds		59,531	67,306
<b>TOTAL FUNDS</b>		<u>59,531</u>	<u>67,306</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 SEP 25 and were signed on its behalf by:

  
Trustee T. LEVER

## Broadstone Scout Group

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 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

	2025	2024
	£	£
Fundraising events	2,864	850
Other activities	8,035	4,479
Other similar income	450	52
	<u>11,349</u>	<u>5,381</u>

#### 3. INVESTMENT INCOME

	2025	2024
	£	£
Interest Received	<u>679</u>	<u>71</u>



# Broadstone Scout Group

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	52,330
Other trading activities	5,381
Investment income	71
<b>Total</b>	<u>57,782</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	37,554
Other	13,063
<b>Total</b>	<u>50,617</u>
<b>NET INCOME</b>	7,165
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	60,141
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>67,306</u></u>

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 April 2024	704
Additions	2,585
At 31 March 2025	<u>3,289</u>
<b>DEPRECIATION</b>	
Charge for year	<u>822</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u><u>2,467</u></u>
At 31 March 2024	<u><u>704</u></u>

**Broadstone Scout Group**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	51	-
Prepayments and accrued income	1,401	-
Prepayments	-	5,255
	<u>1,452</u>	<u>5,255</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Funds Held for Int'l Trip	<u>4,479</u>	<u>-</u>

**9. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	67,306	(7,775)	59,531
	<u>67,306</u>	<u>(7,775)</u>	<u>59,531</u>
<b>TOTAL FUNDS</b>	<u>67,306</u>	<u>(7,775)</u>	<u>59,531</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,027	(98,802)	(7,775)
	<u>91,027</u>	<u>(98,802)</u>	<u>(7,775)</u>
<b>TOTAL FUNDS</b>	<u>91,027</u>	<u>(98,802)</u>	<u>(7,775)</u>

**Comparatives for movement in funds**

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

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

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

# **Broadstone Scout Group**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

### **9. MOVEMENT IN FUNDS - continued**

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	60,141	(610)	59,531
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>60,141</u>	<u>(610)</u>	<u>59,531</u>

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 £
<b>Unrestricted funds</b>			
General fund	148,809	(149,419)	(610)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>148,809</u>	<u>(149,419)</u>	<u>(610)</u>

### **10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

# Broadstone Scout Group

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	34,516	2,891
Donations	4,787	4,754
Gift aid	29,974	28,133
Subscriptions	9,722	12,268
Camps	-	4,284
Prior Year Gift Aid		
	<u>78,999</u>	<u>52,330</u>
<b>Other trading activities</b>	2,864	850
Fundraising events	8,035	4,479
Other activities	450	52
Other similar income		
	<u>11,349</u>	<u>5,381</u>
<b>Investment income</b>	679	71
Interest Received		
	<u>91,027</u>	<u>57,782</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>	18,371	10,081
Youth programme and activities	-	327
Adult support and training	465	428
Rent	420	350
Water and sewerage	2,720	2,060
Electricity and gas	3,214	3,376
Insurance	2,032	872
Repairs and renewals	747	991
Printing, photocopying and remote video	19,268	5,116
Contribution to camp costs	3,120	3,063
Uniforms and badges	5,112	2,758
Cleaning	906	443
Sundry	501	423
Telephone	262	510
Refuse Collection	187	-
Advertising / Promotional	3,140	-
Repairs to Hall	9,333	7,682
Capitation	-	(2,372)
Prior year adjustment	1,142	1,446
Go Cardless Fees	822	-
Dep'n of plant & machinery		
	<u>71,762</u>	<u>37,554</u>
<b>Other</b>	27,040	13,063
Building Improvements		
	<u>98,802</u>	<u>50,617</u>
<b>Total resources expended</b>		
<b>Net (expenditure)/income</b>	<u>(7,775)</u>	<u>7,165</u>

This page does not form part of the statutory financial statements