



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2022

Charity no. 1019552

Contents

Legal and administrative information	2
Trustees' annual report	3
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9

Legal and administrative information

Charity name	1 st Apsley Scout Group	
Charity registration no.	1019552	
Registered office	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
Trustees	Simon Fancourt Rae Woods Amanda Austin Louise Grimwood Claire Stevens Kerry Sayers Andrew Leach	Group Scout Leader Interim Group Chair Group Treasurer Group Secretary Group Administrator
Independent examiner	Andy Nash Accounting & Consultancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	HSBC Bank plc. Unit 2, Marlowes Centre Marlowes Hemel Hempstead Hertfordshire, HP1 1DX	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

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.

Achievements and performance for 2021-2022

As the year started, we were still following Scout Association guidelines as regards staying safe in the pandemic. There was a gradual return of pre-pandemic activities – at the beginning of September our older scouts completed their expedition challenge and all 3 troops were at camp at the end of the month. Other events resumed; movie nights were held in October and April, the beavers enjoyed their Christmas party and by the spring and summer there were sleepovers and camps for all. In late November the older cubs from our Mallard pack and the scouts supported DENS, the local homeless charity by sleeping out at a local school, helping them to raise much needed funds. Badge days and an Easter event were held for beavers and cubs, older scouts went scuba diving and cubs and scouts took part in the District swimming event. Over 30 scouts joined in the Monopoly run in March, travelling round London visiting places on the Monopoly board. The year ended with 3 big camps; a trip to Docklands for a water activities weekend postponed from 2020, a group camp to Thriftwood and a scout camp in the New Forest.

With the rest of the Country we celebrated the Queen's Platinum Jubilee with a group event culminating in all eating lunch together. We were lucky enough to be joined by Commodore Tim Hennessey, a Deputy Lord Lieutenant of Hertfordshire. Our picture on the front cover was taken at this event.

3 young people associated with the group have been selected to take part in the World Scout Jamboree in 2023 and one of our leaders, Kite from Mallard cubs is part of the International Service team supporting the event. As a group we have supported their fundraising running 3 successful events.

Two Waters Activities are back in action – courses ran on the water and sections had the chance to go on the water as part of their programmes; the group supported the Explorer section in preparing for DOE expeditions and 2 of our jamboree fundraising events. The range has been used but is currently in need of some repair work.

Our minibus went 'on the road' in September and has been used for many of our group events; it also brings in some income to support the running costs through a number of lets. Our thanks go to Brian Ayling for all his help in getting the mini bus for the group.

And to what is probably our biggest achievement of the year – in February 3 Squirrel Drays opened! We are the first group in Hemel District to open these new sections for 4-6 year olds and we are very grateful to all the adults who have come forward to help run them. We are growing them gradually but they are immensely popular already.

At the time of the Census in January our membership had increased again, not quite to pre-pandemic levels but very nearly. This meant our subs income remained stable, and we are now able to fundraise again.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity, have complied with all Scouting requirements and completed risk assessments as needed .

Plans for the future

As this Scouting year ends our plans are focussed on building the group and fully returning to Scouting, including camps and other events outside of the weekly meetings. Long term we are actively looking to extend our HQ, currently we are in the process of renewing the outline planning consent that was in place but this is tied in with other developments in the surrounding area. Work is going ahead to maintain and where possible, improve our HQ.

The executive committee continue to support the GSL in managing the provision of Scouting, in whatever form, to our members.

Our leadership team would always welcome new members; Arky, our GSL will be more than happy you tell you about the different roles you could take and where you could contribute the most to the group. If you're not sure try a visit to one of our sections, you will be made very welcome.

Financial review

During the current financial year the Charity achieved a surplus of £3,195 (2021: £11,990), increasing total reserves at year end to £70,665 (2021: £67,470).

Of the total reserves held at year end £70,665 was unrestricted in nature (2021: £67,470).

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 has always considered that the group should hold a sum equivalent to 3 months running costs (c. £10,800). The Group held unrestricted reserves of £70,665 against this at year end. This is above the level required for operating expenses.

Monies held above this are for the development of our HQ.

Structure, governance and management

Governing document

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*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

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.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the Group Scout Leader, the Group Administrator and parent representation whom meet every 2 months. There has been a change to the rule relating to Section Leaders being Trustees of the Charity - they now have the right to choose to 'opt in' and if doing so are expected to play an active role in the running of the Group; some have opted to do this. Assistant Section Leaders are not normally Trustees.

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; 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 Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment

- the Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members

- The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising

- The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of members

- The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular Section or the Group as whole, then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Reduction or loss of leaders - The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular Section or the Group as a whole then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content

of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 28 October 2022 and signed on its behalf by:

Louise Grimwood

Group Secretary

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2022 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of 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 Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity 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 the 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

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 Charity 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.

Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated:

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2022

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £	<i>Total Funds Year ended 31 Aug 2021 £</i>
Income from:					
Donations and legacies	2	53,487	-	53,487	48,182
Charitable activities	3	39,751	-	39,751	1,381
Other trading activities	4	4,398	-	4,398	1,295
Other income		-	-	-	495
Total income		97,636	-	97,636	51,353
Expenditure on:					
Raising funds	5 & 6	2,125	-	2,125	1,284
Charitable activities					
Group activities	5 & 7	88,412	-	88,412	37,372
Two Waters Activities	5 & 7	3,904	-	3,904	707
Total expenditure		94,441	-	94,441	39,363
Net income/(expenditure)		3,195	-	3,195	11,990
Reconciliation of funds:					
Total funds brought forward	11 & 12	67,470	-	67,470	55,480
Total funds carried forward	11 & 12	70,665	-	70,665	67,470

The notes on pages 9 to 18 form part of the financial statements.

Other income in the prior year relates to an insurance claim following the theft of a trailer.

Balance Sheet

As at 31 August 2022

	Notes	Total Funds 31 Aug 2022 £	Total Funds 31 Aug 2021 £
Fixed assets			
Tangible assets	8	1,792	2,792
Current assets			
Debtors & prepayments	9	1,916	2,029
Cash at bank and in hand		67,677	63,981
Total current assets		69,593	66,010
Creditors - amounts falling due within one year	10	(720)	(1,332)
Net current assets		68,873	64,678
Net assets		70,665	67,470
Funds of the charity:			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	70,665	67,470
Total charity funds		70,665	67,470

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 28 October 2022 and signed on their behalf by:

Louise Grimwood
Group Secretary

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2022 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is Apsley Scout HQ, Durrants Hill Road, Hemel Hempstead, Hertfordshire, HP3 9HY.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the

specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Minibus	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Subscriptions and investitures	42,544	-	42,544
Grants	5,167	-	5,167
Donations and other income	5,776	-	5,776
	53,487	-	53,487
	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Subscriptions and investitures	<i>30,658</i>	-	<i>30,658</i>
Grants	<i>8,000</i>	-	<i>8,000</i>
Donations and other income	<i>9,524</i>	-	<i>9,524</i>
	<i>48,182</i>	-	<i>48,182</i>

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Camps	25,246	-	25,246
Youth activities	11,867	-	11,867
Two Waters Activities	2,638	-	2,638
	39,751	-	39,751
	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Camps	277	-	277
Youth activities	924	-	924
Two Waters Activities	180	-	180
	1,381	-	1,381

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Hut and minibus hire	3,541	-	3,541
Sale of uniforms	857	-	857
	4,398	-	4,398
	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Hut Hire	788	-	788
Sale of uniforms	507	-	507
	1,295	-	1,295

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2022	31 Aug 2022	31 Aug 2022
	£	£	£
Raising funds	1,420	705	2,125
Charitable activities			
Group activities (see breakdown below)	59,078	29,334	88,412
Two Waters Activities (see breakdown below)	2,609	1,295	3,904
	63,107	31,334	94,441

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	<i>825</i>	<i>459</i>	<i>1,284</i>
Charitable activities			
Group activities (see breakdown below)	<i>24,007</i>	<i>13,365</i>	<i>37,372</i>
Two Waters Activities (see breakdown below)	<i>454</i>	<i>253</i>	<i>707</i>
	<i>25,286</i>	<i>14,077</i>	<i>39,363</i>

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

Direct costs on group activities includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2022	<i>31 Aug 2021</i>
	£	<i>£</i>
Capitation	15,905	<i>13,837</i>
Camp expenses	26,061	<i>3,459</i>
Weekly Section activities	2,790	<i>1,566</i>
Youth activities	8,668	<i>2,944</i>
Uniforms and badges	5,617	<i>2,076</i>
Other donations	37	<i>125</i>
	59,078	<i>24,007</i>

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2022	<i>Total costs Year ended 31 Aug 2021</i>
	£	£
Course expenses	1,102	66
Equipment repairs and renewals	1,507	388
	<u>2,609</u>	<u>454</u>

Indirect costs includes:

	Total costs Year ended 31 Aug 2022	<i>Total costs Year ended 31 Aug 2021</i>
	£	£
Premises	20,497	8,555
Premise development costs	1,418	-
Administrative costs	6,213	3,340
Governance costs	3,206	2,182
	<u>31,334</u>	<u>14,077</u>

Governance costs includes:

	Total costs Year ended 31 Aug 2022	<i>Total costs Year ended 31 Aug 2021</i>
	£	£
Insurance - buildings	1,334	1,217
Insurance - minibus	1,152	245
Independent examination	720	720
	<u>3,206</u>	<u>1,937</u>

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Direct costs	1,420	-	1,420
Indirect costs	705	-	705
	2,125	-	2,125
	<hr/> <i>Unrestricted</i> <i>Funds</i> <i>Year ended</i> <i>31 Aug 2021</i> <i>£</i>	<hr/> <i>Restricted</i> <i>Funds</i> <i>Year ended</i> <i>31 Aug 2021</i> <i>£</i>	<hr/> <i>Total</i> <i>Funds</i> <i>Year ended</i> <i>31 Aug 2021</i> <i>£</i>
Direct costs	<i>825</i>	<i>-</i>	<i>825</i>
Indirect costs	<i>459</i>	<i>-</i>	<i>459</i>
	<hr/> <i>1,284</i> <hr/>	<hr/> <i>-</i> <hr/>	<hr/> <i>1,284</i> <hr/>

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Group activities			
Direct costs	59,078	-	59,078
Indirect costs	29,334	-	29,334
	88,412	-	88,412
Two Waters Activities			
Direct costs	2,609	-	2,609
Indirect costs	1,295	-	1,295
	3,904	-	3,904
	92,316	-	92,316
	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Group activities			
Direct costs	24,007	-	24,007
Indirect costs	11,985	1,380	13,365
	35,992	1,380	37,372
Two Waters Activities			
Direct costs	454	-	454
Indirect costs	253	-	253
	707	-	707
	36,699	1,380	38,079

8. Tangible fixed assets

	Minibus £	Total £
Cost		
At 1 September 2021	3,000	3,000
At 31 August 2022	3,000	3,000
Accummulated depreciation		
At 1 September 2021	208	208
Charge for the year	1,000	1,000
At 31 August 2022	1,208	1,208
At 1 September 2021	2,792	2,792
At 31 August 2022	1,792	1,792

9. Debtors and prepayments

	Total costs 31 Aug 2022 £	<i>Total costs 31 Aug 2021 £</i>
Prepayments	1,916	<i>2,029</i>
	1,916	<i>2,029</i>

10. Creditors – amounts falling due within one year

	Total costs 31 Aug 2022 £	<i>Total costs 31 Aug 2021 £</i>
Accounts payable	-	<i>612</i>
Accruals	720	<i>720</i>
	720	<i>1,332</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2022 £	Income received in year Year ended 31 Aug 2022 £	Amounts expended in year Year ended 31 Aug 2022 £	Transfer between funds Year ended 31 Aug 2022 £	Balance carried forward Year ended 31 Aug 2022 £
Unrestricted funds					
General funds	67,470	97,636	(94,441)	-	70,665
Total unrestricted funds	67,470	97,636	(94,441)	-	70,665
Total funds	67,470	97,636	(94,441)	-	70,665
	<i>Balance brought forward</i> <i>Year ended</i> <i>31 Aug 2021</i> £	<i>Income received in year</i> <i>Year ended</i> <i>31 Aug 2021</i> £	<i>Amounts expended in year</i> <i>Year ended</i> <i>31 Aug 2021</i> £	<i>Transfer between funds</i> <i>Year ended</i> <i>31 Aug 2021</i> £	<i>Balance carried forward</i> <i>Year ended</i> <i>31 Aug 2021</i> £
Unrestricted funds					
General funds	54,100	51,353	(37,983)	-	67,470
Total unrestricted funds	54,100	51,353	(37,983)	-	67,470
Restricted funds					
Banches	1,380	-	(1,380)	-	-
Total restricted funds	1,380	-	(1,380)	-	-
Total funds	55,480	51,353	(39,363)	-	67,470

Benches funds

This was a grant from the local council to support the purchase of benches.

12. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Fixed assets	1,792	-	1,792
Current assets	69,593	-	69,593
Current liabilities	(720)	-	(720)
	70,665	-	70,665

	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Fixed assets	<i>2,792</i>	-	<i>2,792</i>
Current assets	<i>66,010</i>	-	<i>66,010</i>
Current liabilities	<i>(1,332)</i>	-	<i>(1,332)</i>
	<i>67,470</i>	-	<i>67,470</i>

12. Trustee remuneration

During the year, no Trustee received any remuneration (2021 - £NIL). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2021 - £NIL).

13. Related party transactions

During the year there were no related party transactions (2021 - £NIL).