



# **1<sup>st</sup> Apsley Scout Group**

## **Annual report and financial statements**

**Year ended 31 August 2023**

Charity no. 1019552



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## **Legal and administrative information**

<b>Charity name</b>	1 <sup>st</sup> Apsley Scout Group	
<b>Charity registration no.</b>	1019552	
<b>Registered office</b>	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
<b>Trustees</b>	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
<b>Independent examiner</b>	Andy Nash Accounting & Consultancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
<b>Principal bankers</b>	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 1<sup>st</sup> Apsley Scout Group for the year ended 31 August 2023. 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 2022-2023**

At last, it felt as if we were back to 'normal' – we finally started a Scouting year with no Covid restrictions. We thanked our Young Leaders with an afternoon at Cloud 9, followed by Piza at HQ, but we were soon brought back to earth by the sad death of HM Queen Elizabeth, patron of Scouting. We joined the nation in mourning before returning to our usual activities. Sleepovers, badge days, hikes, competitions, trips, film nights, Christmas celebrations all followed.

The group continued to support DENS with their foodbank team using our HQ to prepare Christmas food parcels. More events filled the spring term, including canal boat trips and then with the rest of the Country, we celebrated the King' coronation with a group event. Woodland squirrels and Bulrushes beavers hosted a visit from the Lord Lieutenant of Hertfordshire in June. Outdoor camping was back with the longer days and better weather, the Scouting year finished with a group camp a Thriftwood, Scouts joining others from Hemel in an overseas trip to the Haarlem Jamborette, before teaming up with 4th Hemel for an end of summer trip to Bournemouth.

Two of our Young Leaders took part in the World Scout Jamboree which whilst it may not have been the event they were expecting was a fantastic experience. One of our leaders, Kite from Mallard cubs was also part of the event as a member of the International Service team.

Two Waters Activities have revamped their structure and continued to support our sections. Their future plans look very exciting.

Our minibus continued to prove its worth and the group now also own a van, saving hire fees when camping.

Our sections continue to be full; the Squirrel dreys are growing and remain very popular.

At the time of the Census in January our membership had increased again, something that can only happen due to the dedication of our leader team, supported by the group executive. Our subs income remains stable, and we benefit by claiming Gift Aid where possible.

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 continuing to offer a wide range of activities, including camps and other events outside of the weekly meetings. Long term we are actively looking to extend our HQ, 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 incurred a deficit of £2,360 (2022: surplus of £3,195), decreasing total reserves at year end to £68,305 (2022: £70,665).

Of the total reserves held at year end £68,305 was unrestricted in nature (2022: £70,665).

## 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 £68,305 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 19 November 2023 and signed on its behalf by:

Louise Grimwood

**Group Secretary**

## **Independent examiner's report to the board of trustees of 1<sup>st</sup> Apsley Scout Group**

I report to the Trustees on my examination of the accounts of 1<sup>st</sup> Apsley Scout Group (charity number 1019552) for the year ended 31 August 2023 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 2023**

	<i>Notes</i>	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>	<i>Total Funds Year ended 31 Aug 2022 £</i>
<b>Income from:</b>					
Donations and legacies	2	<b>48,560</b>	-	<b>48,560</b>	53,487
Charitable activities	3	<b>39,601</b>	-	<b>39,601</b>	39,751
Other trading activities	4	<b>3,268</b>	-	<b>3,268</b>	4,398
<b>Total income</b>		<b>91,429</b>	-	<b>91,429</b>	97,636
<b>Expenditure on:</b>					
Raising funds	5 & 6	<b>5,227</b>	-	<b>5,227</b>	2,125
Charitable activities					
Group activities	5 & 7	<b>82,508</b>	-	<b>82,508</b>	88,412
Two Waters Activities	5 & 7	<b>6,054</b>	-	<b>6,054</b>	3,904
<b>Total expenditure</b>		<b>93,789</b>	-	<b>93,789</b>	94,441
Net income/(expenditure)		<b>(2,360)</b>	-	<b>(2,360)</b>	3,195
<b>Reconciliation of funds:</b>					
Total funds brought forward	11 & 12	<b>70,665</b>	-	<b>70,665</b>	67,470
<b>Total funds carried forward</b>	11 & 12	<b>68,305</b>	-	<b>68,305</b>	70,665

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

## Balance Sheet

### As at 31 August 2023

	Notes	Total Funds 31 Aug 2023 £	Total Funds 31 Aug 2022 £
<b>Fixed assets</b>			
Tangible assets	8	6,975	1,792
<b>Current assets</b>			
Debtors & prepayments	9	2,852	1,916
Short term investments		20,000	-
Cash at bank and in hand		39,441	67,677
<b>Total current assets</b>		<b>62,293</b>	<b>69,593</b>
<b>Creditors</b> - amounts falling due within one year	10	<b>(963)</b>	<b>(720)</b>
<b>Net current assets</b>		<b>61,330</b>	<b>68,873</b>
<b>Net assets</b>		<b>68,305</b>	<b>70,665</b>
<b>Funds of the charity:</b>			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	68,305	70,665
<b>Total charity funds</b>		<b>68,305</b>	<b>70,665</b>

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 19 November 2023 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 2023, 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 2023 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 global economic uncertainty has had no material impact on this assessment.

#### Legal status

1<sup>st</sup> 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:

Motor vehicles	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

	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>
Subscriptions and investitures	<b>45,852</b>	-	<b>45,852</b>
Donations and other income	<b>2,708</b>	-	<b>2,708</b>
	<b>48,560</b>	-	<b>48,560</b>
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Subscriptions and investitures	42,544	-	42,544
Grants	5,167	-	5,167
Donations and other income	5,776	-	5,776
	<b>53,487</b>	-	<b>53,487</b>

**3. Income from charitable activities**

	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>
Camps	<b>19,870</b>	-	<b>19,870</b>
Youth activities	<b>18,831</b>	-	<b>18,831</b>
Two Waters Activities	<b>900</b>	-	<b>900</b>
	<b>39,601</b>	-	<b>39,601</b>
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Camps	25,246	-	25,246
Youth activities	11,867	-	11,867
Two Waters Activities	2,638	-	2,638
	39,751	-	39,751

**4. Income from other trading activities**

	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>
Hut and minibus hire	<b>2,385</b>	-	<b>2,385</b>
Sale of uniforms	<b>883</b>	-	<b>883</b>
	<b>3,268</b>	-	<b>3,268</b>
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Hut Hire	3,541	-	3,541
Sale of uniforms	857	-	857
	4,398	-	4,398

**5. Total expenditure**

	<b>Direct costs</b>	<b>Indirect costs</b>	<b>Total costs</b>
	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Aug 2022</b>	<b>31 Aug 2022</b>	<b>31 Aug 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	<b>4,191</b>	<b>1,036</b>	<b>5,227</b>
Charitable activities			
Group activities (see breakdown below)	<b>66,155</b>	<b>16,353</b>	<b>82,508</b>
Two Waters Activities (see breakdown below)	<b>4,854</b>	<b>1,200</b>	<b>6,054</b>
	<b>75,200</b>	<b>18,589</b>	<b>93,789</b>

	<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 2022</i>	<i>31 Aug 2022</i>	<i>31 Aug 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	<i>1,420</i>	<i>705</i>	<i>2,125</i>
Charitable activities			
Group activities (see breakdown below)	<i>59,078</i>	<i>29,334</i>	<i>88,412</i>
Two Waters Activities (see breakdown below)	<i>2,609</i>	<i>1,295</i>	<i>3,904</i>
	<i>63,107</i>	<i>31,334</i>	<i>94,441</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:

	<b>Total costs</b>	<i>Total costs</i>
	<b>Year ended</b>	<i>Year ended</i>
	<b>31 Aug 2023</b>	<i>31 Aug 2022</i>
	<b>£</b>	<i>£</i>
Capitation	<b>20,183</b>	<i>15,905</i>
Camp expenses	<b>16,702</b>	<i>26,061</i>
Weekly Section activities	<b>4,361</b>	<i>2,790</i>
Youth activities	<b>16,660</b>	<i>8,668</i>
Uniforms and badges	<b>6,873</b>	<i>5,617</i>
Other donations	<b>1,376</b>	<i>37</i>
	<b>66,155</b>	<i>59,078</i>

Direct costs on Two Waters Activities includes:

	<b>Total costs Year ended 31 Aug 2023 £</b>	<i>Total costs Year ended 31 Aug 2022 £</i>
Course expenses	<b>370</b>	1,102
Equipment repairs and renewals	<b>4,484</b>	1,507
	<b><u>4,854</u></b>	<u>2,609</u>

Indirect costs includes:

	<b>Total costs Year ended 31 Aug 2023 £</b>	<i>Total costs Year ended 31 Aug 2022 £</i>
Premises	<b>12,015</b>	20,497
Premise development costs	<b>450</b>	1,418
Administrative costs	<b>2,718</b>	6,213
Governance costs	<b>3,406</b>	3,206
	<b><u>18,589</u></b>	<u>31,334</u>

Governance costs includes:

	<b>Total costs Year ended 31 Aug 2023 £</b>	<i>Total costs Year ended 31 Aug 2022 £</i>
Insurance - buildings	<b>1,486</b>	1,334
Insurance - minibus and van	<b>1,152</b>	1,152
Independent examination	<b>768</b>	720
	<b><u>3,406</u></b>	<u>3,206</u>

**6. Expenditure on raising funds**

	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>
Direct costs	<b>4,191</b>	-	<b>4,191</b>
Indirect costs	<b>1,036</b>	-	<b>1,036</b>
	<b>5,227</b>	-	<b>5,227</b>
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Direct costs	1,420	-	1,420
Indirect costs	705	-	705
	<b>2,125</b>	-	<b>2,125</b>

**7. Expenditure on charitable activities**

	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>
Group activities			
Direct costs	<b>66,155</b>	-	<b>66,155</b>
Indirect costs	<b>16,353</b>	-	<b>16,353</b>
	<b>82,508</b>	-	<b>82,508</b>
Two Waters Activities			
Direct costs	<b>4,854</b>	-	<b>4,854</b>
Indirect costs	<b>1,200</b>	-	<b>1,200</b>
	<b>6,054</b>	-	<b>6,054</b>
	<b>88,562</b>	-	<b>88,562</b>
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Group activities			
Direct costs	<i>59,078</i>	-	<i>59,078</i>
Indirect costs	<i>29,334</i>	-	<i>29,334</i>
	<i>88,412</i>	-	<i>88,412</i>
Two Waters Activities			
Direct costs	<i>2,609</i>	-	<i>2,609</i>
Indirect costs	<i>1,295</i>	-	<i>1,295</i>
	<i>3,904</i>	-	<i>3,904</i>
	<i>92,316</i>	-	<i>92,316</i>

**8. Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 September 2022	<b>3,000</b>	<b>3,000</b>
Additions in the period	<b>6,360</b>	<b>6,360</b>
At 31 August 2023	<b>9,360</b>	<b>9,360</b>
<b>Accumulated depreciation</b>		
At 1 September 2022	<b>1,208</b>	<b>1,208</b>
Charge for the year	<b>1,177</b>	<b>1,177</b>
At 31 August 2023	<b>2,385</b>	<b>2,385</b>
At 1 September 2022	<b>1,792</b>	<b>1,792</b>
At 31 August 2023	<b>6,975</b>	<b>6,975</b>

**9. Debtors and prepayments**

	<b>Total costs</b>	<i>Total costs</i>
	<b>31 Aug 2023</b>	<i>31 Aug 2022</i>
	£	£
Prepayments	<b>2,852</b>	<i>1,916</i>
	<b>2,852</b>	<i>1,916</i>

**10. Creditors – amounts falling due within one year**

	<b>Total costs</b>	<i>Total costs</i>
	<b>31 Aug 2023</b>	<i>31 Aug 2022</i>
	£	£
Subscriptions received in advance	<b>195</b>	<i>-</i>
Accruals	<b>768</b>	<i>720</i>
	<b>963</b>	<i>720</i>

**11. Analysis of charity funds**

	<b>Balance brought forward Year ended 31 Aug 2023 £</b>	<b>Income received in year Year ended 31 Aug 2023 £</b>	<b>Amounts expended in year Year ended 31 Aug 2023 £</b>	<b>Transfer between funds Year ended 31 Aug 2023 £</b>	<b>Balance carried forward Year ended 31 Aug 2023 £</b>
<b>Unrestricted funds</b>					
General funds	<b>70,665</b>	<b>91,429</b>	<b>(93,789)</b>	-	<b>68,305</b>
<b>Total unrestricted funds</b>	<b>70,665</b>	<b>91,429</b>	<b>(93,789)</b>	-	<b>68,305</b>
<b>Total funds</b>	<b>70,665</b>	<b>91,429</b>	<b>(93,789)</b>	-	<b>68,305</b>
	<i>Balance brought forward Year ended 31 Aug 2022 £</i>	<i>Income received in year Year ended 31 Aug 2022 £</i>	<i>Amounts expended in year Year ended 31 Aug 2022 £</i>	<i>Transfer between funds Year ended 31 Aug 2022 £</i>	<i>Balance carried forward Year ended 31 Aug 2022 £</i>
<b>Unrestricted funds</b>					
General funds	67,470	97,636	(94,441)	-	70,665
<b>Total unrestricted funds</b>	<b>67,470</b>	<b>97,636</b>	<b>(94,441)</b>	-	<b>70,665</b>
<b>Total funds</b>	<b>67,470</b>	<b>97,636</b>	<b>(94,441)</b>	-	<b>70,665</b>

**12. Analysis of net assets**

	<b>Unrestricted Funds Year ended 31 Aug 2023 £</b>	<b>Restricted Funds Year ended 31 Aug 2023 £</b>	<b>Total Funds Year ended 31 Aug 2023 £</b>
Fixed assets	<b>6,975</b>	-	<b>6,975</b>
Current assets	<b>62,293</b>	-	<b>62,293</b>
Current liabilities	<b>(963)</b>	-	<b>(963)</b>
	<b>68,305</b>	<b>-</b>	<b>68,305</b>
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Fixed assets	<i>1,792</i>	-	<i>1,792</i>
Current assets	<i>69,593</i>	-	<i>69,593</i>
Current liabilities	<i>(720)</i>	-	<i>(720)</i>
	<i>70,665</i>	<i>-</i>	<i>70,665</i>

**12. Trustee remuneration**

During the year, no Trustee received any remuneration (2022: £Nil). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2022: £ Nil).

**13. Related party transactions**

During the year there were no related party transactions (2022: £ Nil).