

Registered Charity no. 303552

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**Crane & Partners
Chartered Accountants**

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP**

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**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
Legal and administrative information**

Trustees

Chairman	M Furnival
Treasurer	N Smith
Trustee	K Tinklin
Trustee	M Undermuth
Trustee	K Weliwita

Principal office

37 Pentstemon Drive
Swanscombe
Kent
DA10 0NL

Bankers

National Westminster Bank Plc
143 High Street
Bromley
Kent
BR1 1YZ

15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
Report of the Trustees
for the year ended 31 December 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution

The constitution of the charity is in accordance with the constitution of the Scout Association.

Objectives

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 member of the 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.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for **five** years after which they may put themselves forward for re-appointment. The trustees meet **quarterly** but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

Financial review and investment policy

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
Report of the Trustees
for the year ended 31 December 2024**

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those 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 accounting standards and statements of recommended practice have been followed subject to any departures disclose and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Crane and Partners, have signified their willingness to continue in office.

Approved by the Trustees on 19/07/2025



MICHAEL FURNIVAL

Trustee

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
Report of the Auditors
for the year ended 31 December 2024**

Opinion

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
Report of the Auditors
for the year ended 31 December 2024

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.


There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
Report of the Auditors
for the year ended 31 December 2024**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
Bromley
Kent
BR1 1RJ

18 July 2025

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Income and endowments from			
Donations and legacies	2	600	100
Charitable activities			
Investment income	3	64	63
Incoming resources from charitable activities	4	50,053	49,254
Total incoming resources		<u>50,717</u>	<u>49,417</u>
Expenditure on			
Charitable activities			
Activities	5	5,446	6,573
Operational costs	6	21,529	33,310
Other expenditure	7	12,209	12,867
Total resources expended		<u>39,184</u>	<u>52,750</u>
Net incoming resources		11,533	(3,333)
Net movement in funds		<u>11,533</u>	<u>(3,333)</u>
Reconciliation of Funds			
Funds at 1 January 2024	9	75,477	78,810
Funds at 31 December 2024	9	<u>87,010</u>	<u>75,477</u>

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP
BALANCE SHEET AS AT 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Fixed assets			
Motor vehicle	8	-	4,421
Current assets			
Cash at bank and in hand		87,010	71,056
Total net assets		<u>87,010</u>	<u>75,477</u>
Total unrestricted funds	9	<u>87,010</u>	<u>75,477</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1st July 2025 and were signed on its behalf by:



MICHAEL FURNIVAL

Trustee

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP**

**Notes forming part of the Financial Statements
for the year ended 31 December 2024**

1 Principal accounting policies

(a) Accounting convention

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.

(b) Incoming resources

Income is included in incoming resources on an accruals basis.

2 Voluntary Income	2024	2023
	£	£
Donations:	600	100
	600	100
3 Investment Income	2024	2023
	£	£
Bank interest	64	63
	64	63
4 Incoming resources from charitable activities	2024	2023
	£	£
Membership subscriptions	7,146	9,940
Hall hire	38,997	35,645
Activities	2,430	891
Fundraising activities	1,480	2,778
	50,053	49,254
	50,053	49,254
5 Costs - activities	2024	2023
	£	£
Activities	5,446	6,573
	5,446	6,573

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP**

Notes forming part of the Financial Statements (cont.)
for the year ended 31 December 2024

6 Operational costs	2024	2023
	£	£
Premises:		
Light and heat	2,677	2,699
Water	378	770
Telephone	491	538
Cleaning	3,740	3,619
Cleaning materials	1,836	2,149
Repairs	2,054	10,267
Miscellaneous	4,622	7,772
Waste disposal	1,948	1,745
Transport:		
Minibus expenses	3,388	3,686
Equipment	395	65
	<u>21,529</u>	<u>33,310</u>
7 Other expenditure	2024	2023
	£	£
Depreciation of motor vehicle	4,421	4,421
Insurance	2,865	3,876
Auditors remuneration	360	360
District subscriptions	4,563	4,210
	<u>12,209</u>	<u>12,867</u>
8 Fixed assets		
Cost		
As at 1 January 2024 and at 31 December 2024	<u>17,685</u>	
Depreciation		
As at 1 January 2024	13,264	
Charge for year	4,421	
	<u>17,685</u>	
Net book value		
As at 31 December 2024	<u>-</u>	
As at 1 January 2024	<u>4,421</u>	

**15TH BROMLEY (BICKLEY AND WIDMORE)
SCOUT GROUP**
Notes forming part of the Financial Statements (cont.)
for the year ended 31 December 2024

9 Movement in funds

	Balance 01.01.2024	Movement in funds		Balance 31.12.2024
	£	Incoming resources £	Resources expended £	£
Unrestricted funds				
General funds	<u>75,477</u>	<u>50,717</u>	<u>(39,184)</u>	<u>87,010</u>
Total funds	<u><u>75,477</u></u>	<u><u>50,717</u></u>	<u><u>(39,184)</u></u>	<u><u>87,010</u></u>

Comparatives for movement in funds

	Balance 01.01.2023	Movement in funds		Balance 31.12.2023
	£	Incoming resources £	Resources expended £	£
Unrestricted funds				
General funds	<u>78,810</u>	<u>49,417</u>	<u>(52,750)</u>	<u>75,477</u>
Total funds	<u><u>78,810</u></u>	<u><u>49,417</u></u>	<u><u>(52,750)</u></u>	<u><u>75,477</u></u>

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

	Balance 01.01.2023	Movement in funds		Balance 31.12.2024
	£	Incoming resources £	Resources expended £	£
Unrestricted funds				
General funds	<u>78,810</u>	<u>100,134</u>	<u>(91,934)</u>	<u>87,010</u>
Total funds	<u><u>78,810</u></u>	<u><u>100,134</u></u>	<u><u>(91,934)</u></u>	<u><u>87,010</u></u>

10 Related party disclosures

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