

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2024

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs N Jelliss Mr H Merryweather Mrs E Bolton</p> <p>Mrs S Chaplow Mr A Winstone</p> <p>Mr A Woodman Mr E Hayes Mr D Sewell Ms L Atkins</p> <p>Mrs A Flintoff Mr D Wood Mr R Stevenson</p>	<p>Group Lead Volunteer Scout Leader Cub Scout Leader (<i>resigned 14 May 2024</i>)</p> <p>Trustee, Chair (<i>appointed 14 May 2024</i>) Chair (<i>resigned 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Treasurer Trustee Trustee (<i>resigned 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) (<i>resigned 30 September 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>) Trustee (<i>appointed 14 May 2024</i>)</p>
Honorary appointments	<p>Mr S Harris Mr J Hobbs Mr B Billinger Mr G Hoare Mr C Elliott Mrs L Hamey Mrs R Warry</p>	<p>President Vice President (<i>passed away 2 May 2024</i>) Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>Lloyds Bank 120 Lewisham High Street Lewisham London, SE13 6JG</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH</p>	
Website	<p>www.1stnailseascouts.org.uk</p>	

Report of the Trustees for the year ended 31 December 2024

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

2024 was another very busy one for 1st Nailsea Scouts.

The Beavers, Cubs and Scouts have continued to enjoy a packed programme of events during the year in their various sections. As a group we came together for our annual carol service, which was held at the local Catholic Church with attendance from all the other local church leaders.

The Nailsea Scout and Guide Band continues to thrive and performed at both the carol service and the Remembrance Parade in November, as well as being invited to a couple of other local events (which shows how its visibility in the local community is growing).

In July, with a fantastic influx of new volunteers to the team, we were able to put on yet another Nailsea Carnival. From being close to cancellation at the beginning of the year, it turned into a fantastic event once again bringing the community together, whilst also providing a helpful opportunity to raise funds for the Group.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Achievements and performance *(continued)*

In addition to organising Nailsea Carnival, our growing new team of fundraising volunteers, Friends of 1st Nailsea, have continued to run several clothing collections via *Bag2School* to bring in much-needed funds. As ever, the Trustees are immensely grateful for their support, and for the many people who supported us by making a donation.

The leaders were once again very pleased to support the Santa Float around Nailsea in December 2024 which is always great fun and a highlight of the festive season. We continued our aim to be very much part of the community locally and had a stall at two of the monthly Nailsea Farmers' Markets to increase our recruitment of new adult volunteers.

We have also started this year to work more closely with 2nd Nailsea Scout Group to share ideas, reduce duplication and support each other.

Beavers

The two Beaver colonies continued to run at close to full capacity all year with a varied and exciting programme. We have onboarded a full new leadership team for one of the Beaver sections to take over from those who retired over the summer, and additional new leaders have joined the other section. The whole Beavers leadership team has come together really well with new ideas and enthusiasm and benefited with more interaction and common programmes.

This year Beavers have been learning, amongst other things, about bats, fair trade, recycling and chocolate. They went to the local tennis club, went on a bat walk with local experts, learnt how to make candle sticks, had a visit from the local PCSOs with a chance to try on uniforms and have a go at taking fingerprints.

A couple of sleepovers were held during the year to start getting the Beavers used to staying away from home ready for future camps when they move to Cubs. These events were also the opportunity for the new leaders to learn the skills of keeping 20 six-year-olds occupied for an evening and then getting them to go to sleep!

As we aim to do every year, all those who moved up to Cubs also achieved their *Chief Scout's Bronze Award*, which is a credit to the leaders who ensure a varied program through the year.

Cubs

Over the summer of 2024 our long-serving leadership team for two of the three Cub packs stepped down and hence significant recruitment and training of new leaders was required to ensure all three sections could continue from September. It is a credit to the whole group leadership team that this was achieved with many leaders for various sections stepping in to support the new leaders through the first few months.

The Cubs were again very busy cooking, gardening, learning communication skills, trying new foods, understanding all about different charities, learning about local history and the history of our Scout group and perfecting their first aid skills and camp skills. They welcomed various visitors which included a set of evenings trying karate and kickboxing with local clubs, went ice skating, went to the theatre to watch *Treasure Island*, tried canoeing, paddleboarding and climbing, went bowling and had fun at our local campsite Glenny Wood, doing backwoods cooking and fire lighting. A sleepover was also held with all three Cub packs at AirHop (a first for Cubs and leaders alike!)

Concorde and Compass Cubs went on a final group camp with the retiring leaders at Woodhouse Park with a variety of activities and a wonderful picnic with Cubs and parents with a chance to say thank you and goodbye. Jack Warry Cubs held a camp at Silver Cross camp site in South Wales with a fun-packed few days including a surfing lesson at Llangennith Beach, sandcastle building competition, archery and go-karting, to name a few of the numerous activities they enjoyed during the camp.

Most Cubs again managed to achieve their *Chief Scout's Silver Award* and *Gordano Challenge* awards at the end of their time with the section.

Scouts

Our Scout Troops have been running full-to-capacity during the year which is great and they continue to run a full and varied programme. The Scouts have been making good use of our climbing wall, learning new practical skills in car and bike maintenance and cooking. Visits during the year included a Bristol Mosque, Laser Quest and the Bristol Royal Infirmary. Finally, mountain biking and caving are a couple of new skills they tried out over the course of the year.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Achievements and performance *(continued)*

Both Troops ran successful camps in the summer, with Raptor Troop camping near Kidderminster. The Scouts had the opportunity to take part in many activities including a local water park, archery camp skills, high ropes and a visit to the local safari park. Tomahawk Troop travelled to Silver Cross camp site, and amongst the many activities they took part in, enjoyed a coasteering adventure run by a local activity centre. The muddy assault course on site was a firm favourite amongst the Scouts, and a hike along the waterfalls in the area was also a highlight of the week.

Both troops managed to get several older Scouts through their *Chief Scout's Gold Award* last year, culminating in their expedition (a two-day hike, with a night under canvas without a leader present).

Financial Review

Total income for the year decreased to £74,341 (2023: £88,859), largely driven by the receipt in 2023 of a large, one-off grant of £12,000 from National Grid Electricity Transmission's Community Grant Programme, as well as profit on disposal of fixed assets of £2,000, which were not repeated this year.

Camps and activities income increased from £16,973 to £18,031. This income arises from payments made by parents/carers for additional undertaken by the Beavers, Cubs and Scouts. This might be a trip one evening during a section meeting, or a camp or other trip away with the section. As an income source, it therefore fluctuates from one year to the next depending on the number of activities undertaken by the sections. The increase this year reflects the range of these types of activities, some of which are described above in the reviews for each of our Beaver, Cub and Scout sections, but sadly also their increasing cost.

The group's other main income sources - membership fees and fundraising income - were largely static compared to the previous year.

Net membership fees (after Scout Association capitation payment) decreased by £140 from £25,870 in 2023 to £25,730 in 2024. Having been frozen at £204/year from September 2020, the membership fee increased to £210/year (3% year-on-year increase) from September 2022, £234/year (11.6% increase) from September 2023 and £240/year (2.6% increase) from September 2024, in line with the effect of inflation on the group. However, the increase in the membership fee was offset by a small decline in the number of members, and a small increase in levels of membership fee delinquency. In addition, Gift Aid income reduced from £8,846 to £7,619, principally a result of new members in the year not making a Gift Aid declaration.

The Trustees strongly believe that financial means should never be a barrier to participating in Scouting, and support is available for those members who are unable to afford to pay the membership fee to allow them to continue their membership at 1st Nailsea. Any members who are struggling financially are strongly encouraged to seek support; all such requests are dealt with sensitively and confidentially.

Income from hire of the group's premises and equipment to third parties decreased 8.5% from £9,429 to £8,630. This was partly a consequence of less use of the group's minibuses by third parties, which reduced by approximately £400. For hire of the main hall, there was unfortunately a reduction in the number of regular, recurring hirers who provide a reasonably stable income source for the group. This was partly offset by an increase in the number of one-off hires, but nonetheless resulted in a net £400 reduction in hall hire income.

The Group's total expenditure for the year increased from £66,722 in 2023 to £80,344 in 2024 (a 20.4% increase). The main drivers of this increase were our training, equipment and activities expenses of £36,633 (2023: £29,963), a 22.3% increase, and in our headquarters expenses of £22,695 (2023: £18,382), a 23.5% increase.

Training, equipment and activities expenses includes our camps and activities costs, which reflect the cost of the activities undertaken by our Beavers, Cubs and Scouts described above. This increased in the year to £27,389 (2023: £23,347), reflecting the rise in camps and activities income. In addition, training costs increased in the year from £280 to £2,361. The main component of this was a significant volume of first aid training for new volunteers.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Financial Review *(continued)*

Headquarters expenses represents the Group's main fixed overheads, which were £22,695 (2023: £18,382), an increase of 23.5% compared to the previous year. This was due to higher maintenance costs (see below), as well as higher cleaning costs (£3,088 compared to £1,858, reflecting both an inflationary increase and additional cleaning being needed due to a higher number of third-party hirers) and a full year of additional depreciation (approximately £1,200) relating to the acoustic panels installed in the hall at the end of 2023. Building and maintenance costs increased from £1,171 to £3,164 during the year. With the exception of the main hall (rebuilt 2016), our building dates from the 1960s and early 1990s and, in many ways, is showing its age. The Trustees expect that building maintenance costs will continue to increase in the coming years as new issues with the building arise.

Minibus/transport expenses reduced slightly during the year, from £12,013 in 2023 to £11,845 in 2024. However, this was principally due to a lower depreciation charge as our older minibus reached the point of being fully depreciated. Running expenses - which includes fuel and repairs/maintenance - increased from £6,267 to £6,782. Fuel prices remained reasonably stable during the year, but in line with the vehicles' age, maintenance costs continue to increase. Lastly, other transport costs - which includes, for example, vehicle hire for camps - reduced slightly in the year, due to slightly less activity by the sections.

Other expenditure increased in the year from £3,150 to £4,513. In the previous year, the Group made a one-off donation of £350 towards the costs of a 1st Nailsea member who attended to the World Scout Jamboree in South Korea which was not repeated this year. However, this reduction was offset by an increase in uniform purchases and volunteer costs, reflecting our continued urgent need to recruit and retain more volunteers. Other costs - administration, bank charges, and sundry - remained broadly stable during the year, reflecting only small inflationary increases in some cases.

The Group's overall net expenditure for the year was £6,003 (2023: net income of £22,137), with the move from net income to net expenditure being a consequence of the lower income discussed above but much greater increase in cost. The Group continues, however, to have a strong balance sheet, with net assets of £271,063 (2023: £277,066) and net current assets of £80,795 (2023: £73,739), including cash of £41,418 (2023: £52,311).

Fundraising

The Group's main fundraising activity – Nailsea Carnival – went ahead in July 2024, raising net income for the Group of £5,056 (2023: £5,845). Whilst this was less than Carnival raised in the previous year, or in the years prior to 2020, it nonetheless helped the Group to achieve overall net fundraising income in the year of £6,228, a small decrease on the amount raised in the previous year (2023: £6,846). Limited other fundraising activities also took place in the year, including the Scouts Christmas Post – again run jointly with 2nd Nailsea Scouts – raising income of £604 (2023: £649).

Reserves policy

The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short. Consequently, the policy is that the Group should hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £20,000 (2023: £18,000). The total cash balance at the year-end was £41,418 (2023: £52,311), of which £31,605 (2023: £27,330) was in unrestricted general funds. This is above the target balance referred to above, and the Trustees are therefore satisfied that the Group's cash balance is in line with the reserves policy.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash, or in fixed term deposit or savings accounts, using only mainstream banks or building societies.

Structure, governance and management

Governing document

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 (POR) of the Scout Association.

Report of the Trustees for the year ended 31 December 2024 *(continued)*

Structure, governance and management *(continued)*

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

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

Governance

The group is managed by the Group Trustee Board, the members of which are the charity trustees. As 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 Trustee Board consists of the Chair, Treasurer and 6 Trustees, and meets on average every 2 months during the course of the year.

Members of the Trustee Board complete '*Being a Trustee in Scouts*' learning within the first six months of joining the Board along with other mandatory training.

The Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that give young people skills for life.

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting.

In early 2025, the Trustees met for a strategy day to review and consider the Group's short, medium and long term strategy. Following this, it was confirmed that the immediate priority continues to be identifying new section leaders and other adult volunteers as others move up through the sections or retire, allowing the continuation of high-quality Scouting to all of our young people. This will ensure the continued existence of our current Beavers, Cubs and Scout sections.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts 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 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 1st Nailsea Scouts 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.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH

Date:

Statement of Financial Activities

For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	594	1,000	1,594	2,006	12,374	14,380
Gift Aid		7,619	-	7,619	8,846	-	8,846
Fundraising income	3	10,042	844	10,886	10,060	-	10,060
Sundry income		16	-	16	123	-	123
<i>Income from charitable activities</i>							
Membership fees		25,730	10,168	35,898	25,870	10,248	36,118
Less: Scouts Capitation Fee		-	(10,168)	(10,168)	-	(10,248)	(10,248)
Explorers Partnership agreement		970	-	970	1,060	-	1,060
Camps and activities		18,031	-	18,031	16,973	-	16,973
<i>Income from other trading activities</i>							
Premises and equipment hire		8,630	-	8,630	9,429	-	9,429
Profit on disposal of fixed assets		-	-	-	2,000	-	2,000
Interest receivable		865	-	865	118	-	118
Total income for the year		72,497	1,844	74,341	76,485	12,374	88,859
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	3,814	844	4,658	3,214	-	3,214
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	20,930	1,765	22,695	18,341	41	18,382
Training, equipment and activities expenses	5	36,538	95	36,633	28,468	1,495	29,963
Minibus/transport expenses	6	11,845	-	11,845	12,013	-	12,013
Other expenditure	7	4,513	-	4,513	2,800	350	3,150
Total expenditure for the year		77,640	2,704	80,344	64,836	1,886	66,722
Net (expenditure)/income		(5,143)	(860)	(6,003)	11,647	10,490	22,137
Transfers	14	-	-	-	-	-	-
Net movement in funds		(5,143)	(860)	(6,003)	11,649	10,490	22,137
Reconciliation of funds							
Total funds brought forward		262,027	15,039	277,066	250,378	4,551	254,929
Total funds carried forward	14	256,884	14,179	271,063	262,027	15,039	277,066

Balance Sheet

As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	9	190,268	203,327
		190,268	203,327
Current assets			
Investments	10	15,277	-
Debtors	11	25,901	22,774
Cash at bank and in hand		41,418	52,311
		82,596	75,085
Liabilities			
Creditors: amounts falling due within one year	12	(1,801)	(1,346)
Net current assets		80,795	73,739
Total assets less current liabilities		271,063	277,066
Creditors: amounts falling due after more than one year	13	-	-
Net assets		271,063	277,066
Funds			
Unrestricted funds	14	256,884	262,027
Restricted funds	14	14,179	15,039
Total funds		271,063	277,066

Approved by the Trustees on

and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Notwithstanding the net expenditure for the year of £6,003 (2023: net income of £22,137), the Trustees have continued to adopt the going concern basis of accounting for the following reasons. The charity has net current assets of £80,795 (2023: £73,739), and net assets of £271,063 (2023: £277,066), including unrestricted reserves of £256,884 (2023: £262,027) and cash at bank and in hand in unrestricted general funds (see note 15) of £31,605 (2023: £27,330). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact on the charity of the current wider economic situation, including high rates of inflation and interest rates. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Gift Aid income is recognised at the amount expected to be recovered from HMRC at the same time as the corresponding donation on which the Gift Aid arises.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised gross (not netted off against related expenditure) in the Statement of Financial Activities using the accrual model.

Explorers Partnership Agreement

The Partnership Agreement is between the Group and the Horizon Explorers section. It entitles the group to a termly payment determined based on the number of young people participating in Horizon Explorers that term in exchange for Explorers' use of the group's facilities and equipment. Income is recognised as the group becomes entitled to it each term.

Expenditure

Expenditure is recognised when a liability is incurred. Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. These are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value. Where the charity holds excess cash balances, these may be placed in short-term deposit accounts with maturities exceeding three months. Such balances do not meet the definition of cash and cash equivalents and are classified as current asset investments in the financial statements.

Notes (continued)

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible assets are stated at cost, including irrecoverable VAT, and are depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2024	2023
	£	£
Donations	594	1,506
Grants	1,000	12,874
	<hr/>	<hr/>
	1,594	14,380
	<hr/>	<hr/>

Grants received included £1,000 (2023: £373) from Tesco Community Grants, £nil (2023: £500) from Nailsea Town Council, and £nil (2023: £12,000) from National Grid Electricity Transmission's Community Grant Programme.

3. Fundraising income and expenditure

	Income 2024	Expenditure 2024	Net income /(expenditure) 2024	Net income /(expenditure) 2023
	£	£	£	£
Carnival	9,711	(4,655)	5,056	5,845
Christmas Post	604	-	604	649
Miscellaneous	571	(3)	568	352
	<hr/>	<hr/>	<hr/>	<hr/>
2024 Total	10,886	(4,658)	6,228	6,846
	<hr/>	<hr/>	<hr/>	<hr/>
2023	10,060	(3,214)	6,846	
	<hr/>	<hr/>	<hr/>	

Notes *(continued)*

4. Headquarters expenses

	2024	2023
	£	£
Building and maintenance	3,164	1,171
Utilities	3,015	2,934
Cleaning	3,088	1,858
Insurance	2,885	2,781
Boat store rental	1,464	1,308
Interest payable on building loan	-	433
Depreciation	9,079	7,897
	22,695	18,382

5. Training, equipment and activities expenses

	2024	2023
	£	£
Camps and activities	27,389	23,347
Badges and handbook purchases	1,876	1,955
Training	2,361	280
Equipment purchases, repairs and maintenance	4,374	3,750
Depreciation	633	631
	36,633	29,963

6. Minibus/transport expenses

	2024	2023
	£	£
Running expenses	6,782	6,267
Depreciation	4,257	4,554
Other transport costs	806	1,192
	11,845	12,013

7. Other expenditure

	2024	2023
	£	£
Administration costs	710	572
Donations/grants made	-	505
Bank charges	1,033	905
Uniform purchases	539	-
Volunteer recruitment and retention costs	1,716	704
Sundry expenses	515	464
	4,513	3,150

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2023: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings £	Fixtures & fittings £	Furniture & equipment £	Vehicles £	Band £	Total £
<i>Cost</i>						
At 1 January 2024	222,754	50,922	47,342	36,206	5,781	363,005
Additions	-	910	-	-	-	910
Disposals	-	-	-	-	-	-
At 31 December 2024	222,754	51,832	47,342	36,206	5,781	363,915
<i>Accumulated depreciation</i>						
At 1 January 2024	67,981	22,601	45,528	17,787	5,781	159,678
Charge for the year	4,464	4,615	633	4,257	-	13,969
Disposals	-	-	-	-	-	-
At 31 December 2024	72,445	27,216	46,161	22,044	5,781	173,647
<i>Net book value</i>						
At 31 December 2024	150,309	24,616	1,181	14,162	-	190,268
At 31 December 2023	154,773	28,321	1,814	18,419	-	203,327

The cost of land and buildings at 31 December 2024 includes the estimated cost of £50 for the purchase of land in 1930, the estimated cost of constructing the buildings (1965 and 1990) of £53,000, and costs of rebuilding the main hall in 2016 of £170,000.

10. Investments

Current asset investments of £15,277 (2023: £nil) comprise deposits held in a Lloyds Bank short-term deposit account with a notice period of 95 days.

11. Debtors

	2024 £	2023 £
Trade debtors	784	434
Gift Aid receivable	24,672	21,218
Prepayments	445	423
Accrued income	-	649
Other debtors	-	50
	25,901	22,774

Notes *(continued)*

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	337	349
Accruals	382	382
Deferred income (note 13)	85	85
Other creditors	997	530
	1,801	1,346
	1,801	1,346

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead in that year, and it was deferred to 2022. The 102nd Anniversary Camp took place in May 2022. £nil (2023: £nil) which had been held in deferred income was released to incoming resources during the year. The remaining balance relates to deposits paid for young people who did not attend the camp. This amount will either be refunded to the original payer or, at their request, be put toward the cost of other events attended in future.

	2024	2023
	£	£
Balance at 1 January	85	85
Amount released to incoming resources	-	-
Amount deferred in the year	-	-
	85	85
	85	85

Notes *(continued)*

14. Funds

Analysis of movements in funds

	Balance at 1 Jan 2024	Income	Expenditure	Transfer	Funds 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	121,870	72,372	(71,235)	39	123,046
<i>Designated funds</i>					
Building fund	118,881	-	(6,148)	-	112,733
Band fund	1,276	125	(257)	(39)	1,105
Capital fund	20,000	-	-	-	20,000
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	140,157	125	(6,405)	(39)	133,838
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Total unrestricted funds	262,027	72,497	(77,640)	-	256,884
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Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,080	-	(95)	-	2,985
National Grid Electricity Transmission's Community Grant Programme Fund	11,959	-	(1,765)	-	10,194
Tesco Community Grants Fund	-	1,000	-	-	1,000
Other restricted funds	-	844	(844)	-	-
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Total restricted funds	15,039	1,844	(2,704)	-	14,179
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Total funds	277,066	74,341	(80,344)	-	271,063
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During the year, the Trustees committed £95 from the David Marshall Memorial Fund towards the cost of a member of Concorde Cub Pack attending the Pack Holiday.

Notes (continued)

14. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2023 £
Unrestricted funds					
Unrestricted general funds	103,727	76,467	(58,205)	(119)	121,870
<i>Designated funds</i>					
Building fund	125,236	18	(6,373)	-	118,881
Band fund	1,415	-	(258)	119	1,276
Capital fund	20,000	-	-	-	20,000
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	146,651	18	(6,631)	-	140,157
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Total unrestricted funds	250,378	76,485	(64,836)	-	262,027
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Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	(350)	-	3,080
National Grid Electricity Transmission's Community Grant Programme Fund	-	12,000	(41)	-	11,959
Tesco Community Grants Fund	1,121	374	(1,495)	-	-
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Total restricted funds	4,551	12,374	(1,886)	-	15,039
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Total funds	254,929	88,859	(66,722)	-	277,066
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During 2023, a member of 1st Nailsea Scouts attended the World Scout Jamboree held in South Korea. The Group contributed £350 from the David Marshall Memorial towards the cost of attending the Jamboree.

Description, nature and purpose of funds

Unrestricted funds

General funds	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property.
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees for future capital purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation Fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.

Notes *(continued)*

14. Funds *(continued)*

Description, nature and purpose of funds (continued)

Tesco Community Grants Fund	During 2024, the Group received a grant – which remained unspent at the balance sheet date - from Tesco Community Grants for property improvements at the Group's Activity and Training Centre.
National Grid Electricity Transmission's Community Grant Programme Fund	In October 2023, the Group received a grant from National Grid Electricity Transmission's Community Grant Programme for the purposes of installing acoustic panelling in the main hall. The installation work was completed in December 2023. The fund is being utilised as the acoustic panels are depreciated over their useful economic life.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The £844 of income and expenditure during the year ended 31 December 2024 represents a bucket collection undertaken during Nailsea Carnival in July 2024 expressly in aid of Crohn's and Colitis UK (charity no. 1117148).

Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	67,341	112,733	10,194	190,268
Current asset investments	-	15,277	-	15,277
Cash at bank and in hand	31,605	5,828	3,985	41,418
Other net current assets/(liabilities)	24,100	-	-	24,100
Total funds at 31 December 2024	123,046	133,838	14,179	271,063

Analysis of net assets between funds – previous year

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	73,112	118,881	11,334	203,327
Current asset investments	-	-	-	-
Cash at bank and in hand	27,330	21,276	3,705	52,311
Other net current assets/(liabilities)	21,428	-	-	21,428
Total funds at 31 December 2023	121,870	140,157	15,039	277,066

Notes *(continued)*

15. Related party transactions

During the year, the Trustees paid aggregate donations and membership fees to the group of £2,018 (2023: £1,580). In the previous year, the group made purchases of badges and other printed material from Polar Products, a related party at the time by virtue of the business being owned by a Trustee. Total purchases during 2023 amount to £122. The balance outstanding at 31 December 2023 was £nil. Polar Products has subsequently ceased to be a related party.

16. Post balance sheet events

There were no significant post balance sheet events.