

Registered Charity No: 512706

**21st WYRE FOREST (FRANCHE) SCOUT GROUP
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Ballards LLP
Oakmoore Court
Kingswood
Road Hampton
Lovett Droitwich
Worcestershire
WR9 OQH**

CONTENTS

| | Page |
|--------------------------------------|------|
| Independent Examiner's Report | 1 |
| Achievements and Future Developments | 2-4 |
| Trustees' Annual Report | 5 |
| Receipts and Payments Account | 6-7 |
| Statement of Assets | 8-9 |
| Notes to the Accounts | 10 |

21st WYRE FOREST (FRANCHE) SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WF21 SCOUT GROUP FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of 21st Wyre Forest (Franche) Scout Group for the year ended 31 March 2025, which are set out on pages 6-9.

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 act"). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An independent 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 you as trustees concerning such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 31 March 2025.

Independent examiner's statement

21st Wyre Forest Scout Group Accounts Review:

- 1) Arithmetically checked spreadsheets including formulae.
- 2) Checked 2024 comparative figures to match the 2025 draft accounts
- 3) Checked presentation of accounts
- 4) Agreed the bank balances and investment account balance to the bank statements. – All agreed
- 5) Agreed a sample of 10 expenses to their invoices/ receipts.
- 6) Checked if other figures matched the working papers.
- 7) Checked if excel workings agreed to the accounts
- 8) Checked the current accounts are consistent with the disclosures etc.
- 9) Checked information per Charity Commission is correct in the accounts.
- 10) Enquire about any large YoY movements
- 11) Other matters
 - a. Gift aid claims for 24-54 are not included in the accounts.
 - b. Per note 2 – Scout Hut valuation of £231,000 has been valued via property valuation website and has been deemed at fair (market) value.

MATT IWANIA

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AUDIT & ACCOUNTS ASSOCIAT

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**Ballards LLP
Oakmoore Court
Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 OQH**

21st WYRE FOREST (FRANCHE) SCOUT GROUP

ACHIEVEMENTS AND FUTURE DEVELOPMENTS FOR THE YEAR ENDED 31 MARCH 2025

Let's start with the HQ – what a transformation!

Led by group chair, as she is now, Steph Searl has masterminded not only the move from the old HQ (Old Pals in Sutton Road), but the dealings with everyone involved in the purchase of Franche HQ and full refurbishment of the Hut. The team behind her of members and contractors have done a super job making this a wonderful base for 21st Wyre Forest Scout Group for both now and into the future. We are officially opening it in June.

On the scouting front' we have struggled to retain numbers in some areas but have a stable base to build on and this is a focus where it needs to be. Adult number wise we remain good but lack the qualified adults to lead sections and take on some of the aspects of scouting that's needed such as nights away, writing risk assessments and running evenings etc. This again is a focus but is a hard one to resolve.

We've seen a change in the Squirrel section as Claire has taken over from Suzy and we now have a brand-new team as others have moved elsewhere, either into other sections or away from the group.

As usual, huge thanks to the 4 section leaders and of course their teams who, week in week out, deliver good scouting under at times very difficult circumstances. For some it's a 10-hour week or more at times planning, preparing and ensuring we are safe and communicating where necessary.

Financially we remain in a good position. This is despite huge expenditure, and mainly due to income in the form of grants from a variety of organisations including 6th Wyre Forest Scouts who leased the hut before Covid and never got going again. They donated a huge amount of money to help us replace the Hut roof. We have also been fortunate to receive grants from local Councillors, Enover and Bernard Sunley. The final work that has been done was to fit Solar Panels – we are already nearly 80% self-sufficient and selling energy back to the grid. Much of this is due to some excellent work by the trustee board, who constantly review our financial position and make decisions against what we need to spend.

We are 6 months into a new scouting system and it's been very challenging and remains so. A lot of time has been wasted trying to address what needs to be done and despite some county and district support it's challenging everyone, especially managers such as the Group Lead Volunteer who needs to ensure we remain compliant in all areas.

A huge positive note to end on is the donation of nearly £16k from the Annette Doyle estate for the group to spend on the young people and in areas to enhance the group and its HQ. We have a list of agreed things with the group trip to Drayton Manor Park, the highlight at the end of June.

So, a steady challenging 12 months but with some challenges ahead as we build on what we have and try to not only remain good at what we do but offer more and better if possible.

Yours In Scouting
Mark Searl
Group Lead Volunteer (GLV)

21st WYRE FOREST (FRANCHE) SCOUT GROUP

Funding Framework

Sections should review their programme for the forthcoming term or even year and ensure that all activities are fully costed and affordable within section income.

This income will include subscriptions @£2.00 per young person per week, Pledged Plod monies collected (although this also goes towards District Levy) and any other income raised directly by the section such as fund-raising activities, part or full charges to Young People for activities over and above normal section nights, donations and specific grants applied for successfully by the section.

Subscriptions are £4.50 per week - £1.50 towards Hut Levy and £1.50 for Capitation

There will be no automatic Section Financial Support. Should sections struggle to achieve a balanced programme within the funds they have within the section, then a request for extra funding should be made to the Trustee Board in a timely manner. Any request must be supported by a proposal together with costings

Current Account

Lloyd's current account balance is currently unrestricted. This position should be reviewed at such a time interest rates on savings accounts makes it a viable proposition. Any investments will be reviewed on a regular basis, to ensure funds are fully optimised.

Objectives of the policy

1. To maximise reserves we have by investing in accounts that provide the highest rates of interest, whilst keeping sufficient fluid resources for the financial needs of the group. This will not drop below £15,000, without being referred back to the trustee board.
2. The Group will maintain a high standard of both equipment and other necessary resources, provide funding for all training requirements to enable delivery and development of scouting across all sections, and will support planned activities within a transparent and equitable funding framework to enable its young people to experience all that scouting can reasonably offer.
3. The Group actively pursues grant applications for Group equipment, Group holdings and Group activities.
4. A Group indicative budget is proposed and reviewed at the January trustee board meeting for sign off by the Group trustee board prior to the start of the new financial year. The budget separates HQ and running costs for visibility of the two finance streams.
5. Any external grant money will be split out and recorded under its own budget sub section.
6. The group will at all times ensure 'value for money' and will continue to encourage all members in fund-raising so that reserves are not depleted unnecessarily.

21st WYRE FOREST (FRANCHE) SCOUT GROUP

Group Objectives

To promote the development of young people in achieving their full potential, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. The group does this by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and law, guided by adult leadership.

21st WYRE FOREST (FRANCHE) SCOUT GROUP

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

CONSTITUTION

The Group is a Trust established under its rules which are common to all Groups. The 21st Wyre Forest Trustee Board adopts the model constitution as set out in Policy Organisation and Rules (POR) 5.4 with advice also sought for Scout Headquarters.

Trustees are appointed in accordance with POR.

In setting the Charity's policy and planning its activities, the Trustees have considered the Charity Commission's general guidance on public benefit.

The accounts have been drawn up on a receipts and payments basis which is consistent with the previous year.

Approved by the trustees on 22/05/2025 and signed on their behalf by Nicole Duffield (Group Treasurer)

X

Nicole Duffield
Treasurer

Trustees:

| | |
|------------------------|--|
| Mark Searl | GLV and Trustee |
| Rob Greenfield | Scout Leader and Trustee |
| Andrew Thomason | Group Treasurer (part year) |
| Nicole Duffield | Trustee and Group Treasurer (part year) |
| Steph Searl | Group Chair |
| Craig Ford | Trustee |
| Ben Hall | Trustee |
| Jane Sharpe | Trustee |

Bankers: Lloyds Bank, Kidderminster

Scout Association Registration Number: 04765

Charity Registration Number: 512706

Principal Address: Montana
Stanklyn Lane
Kidderminster
Worcestershire
DY10 4HS

21st WYRE FOREST (FRANCHE) SCOUT GROUP

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2025

| | 2025 Unrestricted £ | 2025 Total £ | 2024 unrestricted £ | 2024 restricted £ | 2024 Total £ |
|---------------------------------|---------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Income | | | | | |
| Committee | | | | | |
| Capitation | 3,956 | 3,596 | | 3,400 | 3,400 |
| Interest | - | - | 111 | | 111 |
| Hut income / levy | 2518 | 2518 | 2,257 | | 2,257 |
| Uniform | 69 | 69 | 21 | | 21 |
| Grants/Donations | 61,215 | 61,215 | | 440 | 440 |
| Committee total income | 67 398 | 67,398 | 2389 | 3840 | 6,229 |
| Fundraising | | | | | |
| Fundraising | 602 | 602 | | 80 | 80 |
| Christmas Post | 558 | 558 | | 502 | 502 |
| Other | 1,211 | 1,211 | | 842 | 842 |
| Fundraising total income | 2371 | 2371 | | 1,424 | 1,424 |
| Sections | | | | | |
| Subscriptions | 9,078 | 9,078 | | 7,938 | 7,938 |
| Pledged Plod | 1,726 | 1,726 | | 1,895 | 1,895 |
| Camp and other activities | 1,518 | 1,518 | | 1,646 | 1,646 |
| Support from Group | - | - | | 600 | 600 |
| Start-up donations | - | - | | - | - |
| Other | 1,467 | 1,467 | | 1,169 | 1,169 |
| Sections total income | 137898 | 13789 | | 13,248 | 13,248 |
| Total income | 83558 | 83558 | 2389 | 17061 | 20,901 |

21st WYRE FOREST (FRANCHE) SCOUT GROUP

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2025

| | 2025 | 2025 | 2024 | 2024 | 2024 |
|------------------------------------|--------------|--------|------------------|----------------|-------|
| | Unrestricted | Total | unres tricted | restric ted | Total |
| | £ | £ | £ | £ | £ |
| Expenditure | | | | | |
| Committee | | | | | |
| Support to Sections | - | - | 600 | | 600 |
| District Levy | 504 | 504 | 455 | | 455 |
| Insurance | 865.75 | 865.75 | 877 | | 877 |
| Rhydd Fees | 650 | 650 | 731 | | 731 |
| | | | 220 | | |
| Capitation | 3,596 | 3,596 | | 3060 | 3,060 |
| Equipment/activities | 866 | 866 | 2599 | | 2,599 |
| Other Expenses | 403 | 403 | 338 | | 338 |
| Rewards and presentations | 166 | 166 | | | - |
| Badges & Uniform | 1,411 | 1,411 | | | - |
| Hut expenditure | 58,551 | 58,551 | 4917 | | 4,917 |
| New Hut Associated costs | | | 7241 | | 7241 |
| Committee total expenditure | 67012 | 67012 | 17978 | 3060 | 21038 |
| Sections | | | | | |
| Capitation and District Levy | 3,956 | 3,956 | | 3,060 | |
| | 5,449 | 5,449 | 4,904 | | |
| 0Activities | | | | | |
| Neckers, Badges and Books | 403 | 403 | 897 | | |
| Other Expenses | 1,554 | 1,554 | 1,382 | | |
| Hut Levy | 1916 | 1916 | 2,382 | | |
| Total sections expenditure | 13,278 | 13,278 | 12,625 | 3060 | |
| Total expenditure | 80 290 | 80 290 | 33,663 | | |
| Surplus in year | surplus | 3268 | (12,762) | | |

the notes on page 10 form part of these accounts

21st WYRE FOREST (FRANCHE) SCOUT GROUP

BALANCE SHEET
AS AT 31 MARCH 2025

Funds Account

| | 2025 | 2024 |
|--|---------------|----------|
| | | £ |
| Accumulated fund at 1 April 2024 | 30 507 | 43,268 |
| Surplus/(deficit) in year | 3268 | (12,761) |
| Accumulated fund at 31 March 2025 | 33 775 | 30,507 |

REPRESENTED BY:

Cash and bank balances

| | | |
|-----------|---------------|--------|
| Committee | 30 699 | 27,943 |
| Scouts | 674 | 608 |
| Cubs | 594 | 326 |
| Beavers | 506 | 579 |
| Squirrels | 1303 | 1,051 |
| | 33 776 | 30,507 |

21st WYRE FOREST (FRANCHE) SCOUT GROUP

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

Individual fund account movements

| | 2025 | 2024 |
|--|---------------|---------------|
| | £ | £ |
| <u>Committee</u> | | |
| As at 1 April 2024 | 27,943 | 33,696 |
| Surplus/(deficit) in year | 2757 | (5,753) |
| As at 31 March 2025 | 30 699 | 27,943 |
| <u>Scouts</u> | | |
| As at 1 April 2024 | 608 | 249 |
| Surplus/(deficit) in year | 66 | 359 |
| As at 31 March 2025 | 674 | 608 |
| <u>Cubs</u> | | |
| As at 1 April 2024 | 326 | 1,411 |
| Surplus/(deficit) in year | 268 | (1,085) |
| As at 31 March 2025 | 594 | 326 |
| <u>Beavers</u> | | |
| As at 1 April 2024 | 579 | 263 |
| Surplus/(deficit) in year | (73) | 316 |
| As at 31 March 2025 | 506 | 579 |
| <u>Squirrels</u> | | |
| As at 1 April 2024 | 1051 | - |
| Surplus/(deficit) in year | 252 | 1,585 |
| As at 31 March 2025 | 1303 | 1051 |
| <u>Scout Association (Investment Account) moved into main account</u> | | |
| As at 1 April 2024 | 0 | 6,047 |
| Surplus/(deficit) in year | 0 | 17 |
| As at 31 March 2025 | 0 | 6,064 |

21st WYRE FOREST (FRANCHE) SCOUT GROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. The accounts incorporate the recorded receipts and payments of the Executive Committee and each of the Sections. Certain items reflect the movement of funds between the Executive Committee and the Sections and so have been netted off within the accounts.
2. The accounts do not incorporate assets owned by the Group as follows:
 - Scout Hut and ground – ‘Scout and Guide Hut, Chestnut Grove, Kidderminster, Worcestershire DY11 5QB valued at £231 000
 - Equipment purchased by the Group for use in Scouting and fundraising activities. The inventory of Equipment puts current value of all equipment and stocks at £20 400
 - Equipment purchased for use within the Hut including kitchen equipment, AV equipment valued at £800
 - Stock of polo shirts and neckers which stands at £1740
3. For the purpose of presenting these accounts to the Charities Commission, they will be examined by an external accountant who has no relationship to any member of the Group.