

Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and

Unaudited Financial Statements

For the year ended 31 March 2022

2nd Brewood Scout Group

Annual Report and Financial Statements
For the year ended 31 March 2022

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2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2022

Officers and Professional Advisors

Registered Charity number

518527

Principal address

Spireview Cottage
12 Kiddemore Green Road
Brewood
Stafford
Staffordshire
ST19 9BQ

Trustees

A Brett (appointed 15/11/21)
K Baker (appointed 15/11/21)
D Northfield (appointed 15/11/21)
I Carless (appointed 15/11/21)
R Springthorpe (appointed 15/11/21)
R Short (appointed 15/11/21)
RL Talbot (appointed 15/11/21)
R Talbot
A Olojede
S Playford
R Jones-Reading
S Northfield
W Gallan
C Taft
S Rushton
J Morrice
I Grew
J D Cooper
P Plowright
R H Davies
G T Hopwood (resigned 15/11/21)
A Grew (resigned 15/11/21)
I E Lloyd (resigned 15/11/21)

Independent Examiner

Mrs E L Reynolds ACCA 37 Vincent Southworth Drive Wednesfield, Wolverhampton, WV11 3FF

2nd Brewood Scout Group Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting.

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-operate 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.

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,
I promise that I will do my best
to do my duty to God and to The Queen,
to help other people
and to keep the Scout Law.

2nd Brewood Scout Group Report of the Trustees for the Year Ended 31 March 2022 (continued)

Public Benefit

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

The Group's membership during the year ended 31 March 2022 had continued to be impacted by the Covid pandemic and the spread of the Omicron variant. However, we are pleased to report that there are presently approximately 55 young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs – ages 8 to 10 ½
- Scouts - ages 10 ½ to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

Other developments:

During 2020, the Scout Group purchased the land from which it has operated for nearly fifty years, from the County Council. Fundraising efforts over several years by the Brewood Scout Fundraisers had made this possible.

The purchase was finalised in May 2019 and included both the original Scout Hut (itself a former RAF barracks hut) and a much larger building which had previously been used as a Youth Club by the Council. The club had been closed a few years previously and the building needed some repair and recommissioning. Fundraising efforts continued and during the year to 31 March 2020 a full external refurbishment was started. During the year to 31 March 2021, the external refurbishment was completed, and work commenced to completely refurbish the building's interior.

The Scout Group has now been able to open the building for use both by the Scout Group itself and a wide range of local community and support groups. The groups now using the facility, named "The Community Hub", include a dementia support group, fitness groups, art and crafts, music and sports groups. We are also pleased that the local Girl Guiding Group is also using this new facility.

The trustees are very pleased that the buildings have now been put to such a wide range of use for the benefit of the local community and its young people.

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2022 (continued)**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Brewood Scouts Fundraisers

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of events and Section-based fundraising, in 2007 the Group identified a particular requirement to raise funds to provide for the permanent location of the Headquarters and, potentially, the construction and fitting out of a new Scout Hut.

2nd Brewood Scout Group has operated for over fifty years from council-owned land near to the centre of Brewood village. In 2007, the council indicated their intention to sell the site. The council has been supportive to the Scout Group and, following negotiation, the Group was able to purchase the Deansfield Road site in Brewood. As noted previously, the purchase was finalised in May 2019 and the trustees are grateful to the council for their assistance in the transfer of the property to the Group.

This purchase has secured the provision of Scouting in Brewood and was made possible by the fund-raising efforts of the Brewood Scouts Fundraisers (BSF), established in 2009. The BSF has been very successful in its fund-raising activities, in particular in the organisation of an annual cycling sportive event, the Brewood Cycle Challenge, and more recently an annual 10km road race. For a few years, the BSF was also able to operate a 'nearly-new' retail shop in the village.

The BSF had raised approximately £200,000 by early 2019, providing sufficient funds to buy the site outright and to leave some funds in hand to assist with the necessary recommissioning of the former Youth Club building on the site. It was always intended that this building, whilst also available to the Scout Group, will be made available to other community groups and organisations in the village.

Having achieved its primary objective, the BSF ceased its own fundraising activities in early 2019. Since then, the activities which the BSF established, the Cycle Challenge and The Woggle 10k Run, have been continued by the Group. Funds raised by the BSF were for the specific purpose of establishing a Scouting Headquarters in Brewood and, as such, were restricted funds. Those funds were applied to the purchase of the site and have since been fully utilised in the refurbishment of one of the buildings.

Since the BSF ceased its fundraising activity, money raised from the continuing events is being treated as unrestricted funds.

Other fundraising

The Group has continued to apply for and receive additional funding, such as grants and donations and has had significant continuing success in this endeavour. During previous years, a separate fund-raising exercise had been undertaken by the Group to fund the purchase and installation of access ramps at the Hut. This project was extended to the refitting of the girls' washroom in the original Scout Hut.

Having purchased the site, with some money in hand from the BSF's fundraising, further fundraising has been undertaken and the Group has been supported very well by several local and national organisations. This funding has been made available for the purpose of recommissioning the second building on the site, to bring it back into use for the Scouts and the local community. During the year, the external refurbishment work continued, and the internal refurbishment was also completed.

Funds received for this project are also treated as restricted in these financial statements.

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2022 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527

Organisational structure

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

Approved by order of the board of trustees on 24th November 2022 and signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

Independent Examiner's Report to the Trustees of 2nd Brewood Scout Group for the Year Ended 31 March 2022

Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood Scout Group (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Mrs E L Reynolds ACCA
37 Vincent Southworth Drive
Wednesfield
Wolverhampton
West Midlands
WV11 3FF

Date:

25th November 2022

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2022

	Unrestricted funds	Restricted funds	2022	2021
Note	£	£	£	£
Income and endowments from				
Donations and legacies	7,012	14,050	21,062	102,570
IT and office administration	-	-	-	75
Section Camps	1,314	-	1,314	(100)
Other trading activities	2 10,675	-	10,675	334
Investment income	3 -	-	-	112
	19,002	14,050	33,052	102,991
Expenditure on				
Raising funds	261	-	261	3,503
Headquarters	3,367	-	3,367	2,323
Community hub refurbishment	-	14,909	14,909	-
IT and office administration	3,281	-	3,281	1,650
Section Camps	5,730	-	5,730	-
Activities and events	442	-	442	151
Donations made	-	-	-	50
Depreciation	738	3,116	3,854	1,607
	13,819	18,025	31,844	9,284
Net Income	5,183	(3,975)	1,208	93,707
Total funds brought forward	36,473	303,022	339,495	245,788
Total funds carried forward	41,656	299,047	340,703	339,495

The profits for the year are all derived from continuing operations.

No other gains or losses were recognised in the year, and as such no separate statement of other comprehensive income has been prepared

2nd Brewood Scout Group
 Balance Sheet
 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total funds £
Fixed assets					
Tangible fixed assets	5	2,139	297,531	299,670	303,524
Current assets					
Prepayments and accrued income		333	-	333	289
Cash at bank and in hand		39,384	1,516	40,900	35,787
		<u>39,717</u>	<u>1,516</u>	<u>41,233</u>	<u>36,076</u>
Creditors: amounts falling due within one year	6	<u>(200)</u>	<u>-</u>	<u>(200)</u>	<u>(200)</u>
Net current assets		<u>39,517</u>	<u>1,516</u>	<u>41,033</u>	<u>35,876</u>
Total assets less current liabilities		<u>41,656</u>	<u>299,047</u>	<u>340,703</u>	<u>339,400</u>
Net assets		<u>41,656</u>	<u>299,047</u>	<u>340,703</u>	<u>339,400</u>
Funds					
Unrestricted funds	7			41,656	36,473
Restricted funds	7			299,047	303,022
				<u>340,703</u>	<u>339,495</u>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorized for issue on 24th November 2022 were signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight-line basis over 25 years, which is a fair estimate of its useful life.

Depreciation has not yet been charged on the new community building, as it is not in use and is undergoing refurbishment. Once available for use, this building will be depreciated over 50 years.

Scout equipment

Scout equipment is depreciated on a straight-line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2022 (Continued)

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Community hub income	10,675	-
Fundraising activities	-	334
	<u> </u>	<u> </u>

In September 2021 the Brewood Community Hub was launched, based in the refurbished youth club building on site. This enables the charity to earn income as an event space for local groups.

3. INVESTMENT INCOME

	2022 £	2021 £
Scout Assoc deposit interest	-	112
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Total £
Cost			
At 1 April 2021	302,770	11,425	314,195
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	<u>302,770</u>	<u>11,425</u>	<u>314,195</u>
Depreciation			
At 1 April 2021	2,123	8,548	10,671
Charge for the year	3,116	738	3,854
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	<u>5,239</u>	<u>9,286</u>	<u>14,525</u>
Net book value			
At 31 March 2022	<u>297,531</u>	<u>2,139</u>	<u>299,670</u>
At 31 March 2021	<u>300,647</u>	<u>2,877</u>	<u>303,524</u>

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2022 (Continued)

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	200	200
	<u>200</u>	<u>200</u>

7. MOVEMENT IN FUNDS

	At 1 April 21	Net movement in funds	Transfers between funds	At 31 March 22
	£	£	£	£
Unrestricted funds				
Group general fund	33,488	5,311	-	38,799
Beavers fund	268	(128)	-	140
Cubs fund	1,169	-	-	1,169
Scouts fund	1,475	-	-	1,475
Explorers fund	73	-	-	73
	<u>36,473</u>	<u>5,183</u>	<u>-</u>	<u>41,656</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	97,716	(3,975)	-	93,741
	<u>303,022</u>	<u>(3,975)</u>	<u>-</u>	<u>299,047</u>
At 30 April 2021	<u>303,022</u>	<u>(3,975)</u>	<u>-</u>	<u>299,047</u>
TOTAL FUNDS	<u>339,495</u>	<u>-</u>	<u>-</u>	<u>340,703</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 (2021: nil).