

Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2023

2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2023

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2nd Brewood Scout Group

Annual Report and Financial Statements For the year ended 31 March 2023

Officers and Professional Advisors

Registered Charity number

518527

Principal address

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

Trustees

A Brett
K Baker
D Northfield
I Carless
R Springthorpe
R Short
RL Talbot
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

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 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 King,
to help other people
and to keep the Scout Law.

**2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2023 (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.

Following the end of Covid pandemic restrictions, the Group's membership during the year ended 31 March 2023 increased significantly and as at 31 March 2023 there were approximately 70 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

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 are also raised.

ACHIEVEMENT AND PERFORMANCE

In addition to growing membership numbers, the refurbished 'Community Hub' building has proved popular with a wide range of local community and support groups. These 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 Scout Group generates a revenue stream from bookings and donations from the site, and 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.

The Group has also been able to restart the popular 'Brewood Cycle Challenge' which takes place annually in June. This event is a key high-profile fundraiser, with proceeds split equally between the Group and a chosen charity partner, which in 2022 was St Giles Hospice. The Group plans to also recommence the 'Brewood 10km Woggle' during financial year 2023-24, which is another flagship event.

2nd Brewood Scout Group
Report of the Trustees
for the Year Ended 31 March 2023 (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 29th September 2023 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 2023

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 2023.

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: 2 October 2023

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from					
Donations and legacies		11,025	-	11,025	21,062
Community hub		11,455	-	11,455	10,675
Fundraising activities		8,071	-	8,071	-
Section camps		5,814	-	5,814	1,314
Other trading activities		150	-	150	-
Investment income	2	14	-	14	-
		36,529	-	36,529	33,052
Expenditure on					
Raising funds		5,832	-	5,832	261
Headquarters		7,066	-	7,066	3,367
Community hub		8,233	-	8,233	14,909
IT and office administration		3,008	-	3,008	3,281
Section camps		4,880	-	4,880	5,730
Activities and events		2,438	-	2,438	442
Donations made		1,536	-	1,536	-
Depreciation		686	5,103	5,789	3,854
		33,679	5,103	38,782	31,844
Net (Deficit) / Income		2,850	(5,103)	(2,253)	1,208
Total funds brought forward		41,656	299,047	340,703	339,495
Total funds carried forward		44,506	293,944	338,450	340,703

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 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total funds £
Fixed assets					
Tangible fixed assets	4	2,392	292,428	294,820	299,670
Current assets					
Prepayments and accrued income		505	-	505	333
Cash at bank and in hand		44,325	-	44,325	40,900
		<u>44,830</u>	<u>-</u>	<u>44,830</u>	<u>41,233</u>
Creditors: amounts falling due within one year	5	(1,200)	-	(1,200)	(200)
Net current assets		<u>43,630</u>	<u>-</u>	<u>43,630</u>	<u>41,033</u>
Total assets less current liabilities		<u>46,022</u>	<u>292,428</u>	<u>338,450</u>	<u>340,703</u>
Net assets		<u>46,022</u>	<u>292,428</u>	<u>338,450</u>	<u>340,703</u>
Funds					
Unrestricted funds	6			44,506	41,656
Restricted funds	6			293,944	299,047
				<u>338,450</u>	<u>340,703</u>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorized for issue on 29th September 2023 were signed on its behalf by:



Rebecca Talbot
Trustee



Andrew Brett
Trustee

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 2023 (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. INVESTMENT INCOME

	2023	2022
	£	£
Deposit interest	14	-
	<u>14</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. TANGIBLE FIXED ASSETS

	Freehold property	Scout equipment	Total
	£	£	£
Cost			
At 1 April 2023	302,770	11,425	314,195
Additions	-	939	939
Disposals	-	-	-
	<u>302,770</u>	<u>12,364</u>	<u>315,134</u>
At 31 March 2023	302,770	12,364	315,134
Depreciation			
At 1 April 2022	5,239	9,286	14,525
Charge for the year	5,103	686	5,788
Disposals	-	-	-
	<u>10,342</u>	<u>9,972</u>	<u>20,314</u>
At 31 March 2023	10,342	9,972	20,314
Net book value			
At 31 March 2023	<u>292,428</u>	<u>2,392</u>	<u>294,820</u>
At 31 March 2022	<u>297,531</u>	<u>2,139</u>	<u>299,670</u>

2nd Brewood Scout Group
Notes to the Financial Statements
For the Year Ended 31 March 2023 (Continued)

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,200	200
	<u>1,200</u>	<u>200</u>

6. MOVEMENT IN FUNDS

	At 1 April 22	Net movement in funds	Transfers between funds	At 31 March 23
	£	£	£	£
Unrestricted funds				
Group general fund	38,799	2,916	2,644	44,359
Beavers fund	140	(63)	-	77
Cubs fund	1,169	-	(1,169)	-
Scouts fund	1,475	-	(1,475)	-
Explorers fund	73	(3)	-	70
	<u>41,656</u>	<u>2,850</u>	<u>-</u>	<u>44,506</u>
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	93,741	(5,103)	-	88,638
At 30 April 2022	<u>299,047</u>	<u>(5,103)</u>	<u>-</u>	<u>293,944</u>
TOTAL FUNDS	<u>340,703</u>	<u>(2,253)</u>	<u>-</u>	<u>338,450</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (2022: nil).