



Scouts

1st Kesgrave

**ANNUAL REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED

31 March 2024

TRUSTEES REPORT**REFERENCE AND ADMINISTRATIVE INFORMATION**

Registered Charity No.	305662
Group Registration No.	L 246931
Charity contact name:	Mrs Celia Comber
Charity contact address:	7 Quantock Close, Rushmere St Andrew, Ipswich, IP5 1AS
Charity main address:	The Scout Hall, Twelve Acre Approach, Kesgrave, Ipswich, IP5 1JF
Charity website:	www.kesgravescouts.org.uk

Trustees who manage the charity (as per the old Executive Structure)

		Date appointed	Date resigned
PRESIDENT			
	Mr Tony Smith	13 July 2024	
THE TRUSTEES - Ex Officio			
Group Scout Leader	Mr Gareth Cox	1 January 2013	1 September 2023
Chairman	Mr Jonathan Ogden	1 September 2023	
Vice- Chairman	Mr Carl Gloess	17 June 2004	
Secretary	Mr Nick Hepplestone	27 June 2015	13 July 2024
Treasurer	Mrs Karen Pringle	10 May 2000	
Beaver Leader Representative	Mrs Celia Comber	1 July 1988	
Cub Leader Representative	Mrs Melanie Clack	16 July 2022	
Scout Leader Representative	Mr Alex Leggett	16 July 2022	13 July 2024
Explorer Leader Representative	Mr Henry Slim	16 July 2022	13 July 2024
	Mrs Michelle Higgins	16 June 2017	13 July 2024
THE TRUSTEES - Elected			
Parent Rep.	Mr Daniel Thomas	12 July 2021	13 July 2024
Parent Rep.	Mr Gareth Brown	13 July 2020	31 March 2023
Parent Rep.	Mr Jonathan Ashley	22 October 2012	13 July 2024
Parent Rep.	Mrs Melanie Meekings	13 July 2020	13 July 2024
Parent Rep.	Mrs Kate Howard	3 July 2023	13 July 2024
Parent Rep.	Mrs Gina Keinhans	3 July 2023	13 July 2024
Elected	Mr Gareth Cox	13 July 2024	
Elected	Mr Matthew Clack	13 July 2024	
THE TRUSTEES - Nominated			
Health & Safety	<i>Vacant</i>		
Hall Booking Secretary	Mrs Judith Francis	1 June 1996	
Rupert Fison Centre Director	Mr Alan Comber	1 January 1986	
Fundraising Team	Mrs Carol Ball	1 January 1991	3 July 2023
Fundraising Team	Mrs Jean Bridle	1 September 1983	December 2023
Fundraising Team	Mrs Sarah Linsell	14 July 2018	
Outdoor Activities	Mrs Jo Saagi	16 July 2006	13 July 2024
THE TRUSTEES – Co-opted			
	Mr Tony Smith	1 April 1992	13 July 2024
	Mrs Tracey Vobe	1 January 2008	13 July 2024
Custodian Trustees	The Scout Association Trust Corporation, Gilwell Park, Bury Road, Chingford, London E4 7QW		
Professional Advisors			
Bankers	Santander, Bridle Rd, Bootle, Merseyside, L30 4GB United Trust Bank Ltd, One Ropemaker St, London EC2Y 9AW Cambridge and Counties Bank, Charnwood Court, New Walk, Leicester LE1 6TE Barclays Bank		
Investments	M&G Charities, PO Box 9038, Chelmsford, CM99 2XF		
Independent Examiner.	Christine Wade, Hastings Wade, 58-60 Stowupland Road, Stowmarket, IP14 5AL		

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The 1st Kesgrave Scout Group is part of the Scout Association and belongs to the Deben Scout District. 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 of The Scout Association.

Constitution

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

Trustee selection

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. At the AGM on 13th July there were a number of resignations in order to reduce the number of trustees to comply with new directions from the Scout Association to have a maximum of 12 trustees.

Governance

The Group is managed by the Group Trustee Board (formerly the Group Executive Committee) the members of which are the 'Charity Trustees' of the Scout Group, which is an educational charity. As charity 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 Executive Committee consisted of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leader (GSL), individual section leaders and parent representation. The Trustee Board will have a Chair, Treasurer and GSL and then up to 9 other elected trustees and will continue to meet 3 times a year.

Members of the Trustee Board need to complete training within the first few months of joining the committee.

This Group Trustee Board exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

The maintenance of Group property.

The raising of funds and the administration of Group finance.

The insurance of persons, property and equipment.

Group public occasions.

Assisting in the recruitment of leaders and other adult support.

Appointing any sub committees that may be required.

Appointing Group Administrators and Advisors other than those who are elected.

Risk and Internal Control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property, and equipment. The Group would request the use of buildings, property, and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy.

Reduced income from fund raising. The Group is reliant upon income from subscriptions and fundraising. The Group does hold a reserve, which should ensure the continuity of activities, should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the group then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario, the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 14. If there were a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario, the complete closure of the Group.

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

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-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.

Volunteers

All the section leaders and helpers are volunteers and volunteers carry out all the fundraising. The only paid employee of the charity is the cleaner who helps to look after the day-to-day running of the premises.

Public Benefit

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

The Group was formed in April 1927 and comprises two Beaver Colonies, three Cub Packs and two Scout Troops. Membership has reduced this year due to the reduction in the number of sections and the reduction in the membership of each section.

Chairman's Address AGM 2024

Honoured Guests, Leaders, Supporters, parents and young people - welcome to the Annual Group Meeting for 2024 here at the camping field at our Family Camp. I hope that you have been enjoying everything that has been going on – it takes a lot of effort to put this sort of event on and I am sure we are all very grateful to all those who have worked and planned to put this event on.

During the past year we have seen a change of GSL with Jono Ogden and he comes on board just as Scout HQ announced the Transformation Programme which is looking at how Scouting is managed at all levels and also how it's viewed from outside with planned changes to role names. These will take place when the new HQ data system is in place, planned now at the end of 2024, but we can start to use the new names locally if we like to be more aligned to the 'team working and leading' approach being promoted, but it will take time to get used to!

One of the largest changes ever to have happened is when the Group Trustee Board set the process in motion to buy a greenfield site right outside our own back-door.. well, just across the road. It was an opportunity too good to miss on a number of fronts and so the 'The Garden', as it is affectionately known, was acquired at auction and a team of volunteers have, after a lot of hard work, now transformed the former back garden to a useful facility for Scouting activities as well as equipment storage. An official opening is planned for later in the year.

There is no doubt that 'Volunteering' is a valuable activity to consider to not only help with running organisations or clubs/societies in numerous ways, but to also help ourselves sometimes too; that's when we can fit it in with any 'spare time' that we may have. We have a waiting list of young people wanting to join Scouting and take part in the programme of activities to build up their own resilience and nurture their own 'skills for life' and to meet that need, the group needs more adults to train and become leaders. If you would like to know more, then please come and talk to the leaders about what's involved.

Coupled with that is the need for Group Trustees, those people that ensure the group meets all the requirements of the Scout Association rules and regulations as well as those from the Charity Commission. With the Transformation going on, at this AGM, we have a number of changes to take account of and the size and shape of the Group Trustee Board has required changes which we will be putting in place from now on which means some roles are disappearing. I would like to specifically thank the Group Trustees for the dedication and service that they have given over the years.

Our centenary year is in 2027 and it only through volunteers taking on the many tasks involved in managing the group and its facilities and providing the Scouting Programme that this all happens; without them, it would all literally crumble and to those volunteers currently in the group in their many guises, I say a really HUGE 'THANK YOU' as it is you who continue to make this group achieve what it does for the young people and community of Kesgrave.

Thank you ALL very much for your support!

Carl Gloess Chair

Group Scout Leader's Report

After an impressive 12-year tenure, Gareth has made the decision to transition from his role as group scout leader. This transition, which was preceded by a period of advertisement, has led to my decision to step into the role. I am excited to continue contributing to the Scout group, a community I have been a part of for nearly 30 years, and to Kesgrave as a whole.

Over the past year, all sections have participated in their own camps and sleepovers, enabling activities to be attempted that would generally be outside the scope of a meeting. These are always a brilliant opportunity for leaders to get to know members better. This is in addition to regular events both locally and wider across the District and County.

In October, the trustee board had the opportunity to secure a piece of land just behind the hall. This significant acquisition will shape the future of our group for decades to come. One of our long-standing needs has been ready access to our own green space. This new land will empower sections to run activities locally that previously had to be undertaken away from Kesgrave, sparking a new era of possibilities. All sections are currently developing plans to utilise it regularly.

As with any organisation, several leaders have stepped back this year. However, we have welcomed three new leaders to our beaver section, helping secure its future.

As part of the wider Scouting, a new year-long transformation project launched at the beginning of 2024, with an increased focus on training, safety, safeguarding, and flexibility, which will ultimately make the experience better for both young people and adults.

Having been in post for eight months, it still amazes me the number of supporters and leaders we have within the group and how they all work together towards the common goal of providing Scouting within Kesgrave. This could be from monthly jumble sales, to the Christmas fayre or weekly section meetings. Thank you will never be enough, but you make managing one of the largest groups in the country a lot easier and a pleasure.

Jonathan Ogden Group Scout Leader

Beaver Section Report

We continue to introduce some great traditional scouting activities, as well as prioritising the 6 challenge badges, and a few beavers are near to achieving their bronze award.

Throughout the year the Beavers have enjoyed many activities, such as cooking, fire lighting, building fires, knots, pioneering, first aid, hikes, games, plus others. We also had a visit from a fire engine which was fun and interesting. The Beavers all seem to enjoy the programme.

Beavers enjoyed an outdoor camp at Hallowtree despite the wind and the rain. We managed to learn new skills, played wide games, grass sledging, and went on a hike, amongst other activities.

We have been lucky to have some new leaders, who bring enthusiasm, energy and ideas, which strengthen the Beaver section.

We are looking forward to another fun, action packed year of scouting, using the new outdoor space. Thank you to all volunteers, parents, for your continued support, which is always needed to continue to deliver a fun and challenging programme.

Mel Clack (Sunshine) Lark Beavers.

Cub Section Report

We've had a great year at Cubs, which has included a sleepover where we did some fun experiments for the science badge and kept everyone well fed and well entertained – the leaders even managed to get some sleep!

The Cubs in all three packs have worked hard this year and achieved many things and it's been great to see several silver awards issued across the three packs.

Some highlights for Bader Cub Pack included a visiting fire engine (which gave the GSL a bit of a shock) with all the cubs having a go with the fire hose – the bins have never looked cleaner. We've done a lot this year, with highlights such as cooking up food at kiln farm with campfire songs, hiking round Foxhall heath in the dark, Christmas party and disco, a visit to the doggie daycare, and using cubs as stop motion models for the digital maker badge.

Meanwhile, Constable Cub Pack said goodbye to Tracey and Merv at the end of a fun Summer term out and about including den building, making and sailing model rafts and making burgers from scratch. Michelle took over the reins in September since then the cubs have been working on their digital maker skills at BT, turning out pancakes successfully, and taking part in many other exciting activities.

Wolsey Cub Pack has also had another great year. They have taken part in a huge range of activities including visits to BT, Princes Street Fire Station and the local bowling alley. They also have a good number of Cubs signed up to take part in upcoming camps, including our own Cubs camp. Lots of badges have been awarded, and seven Cubs are expected to complete their Chief Scouts Silver Award this term too!

Numbers in the pack have gone up slightly and this term we have 29 Cubs on the register. Additional adult support has been required, and we have successfully implemented a parent rota - thank you to those parents who have so kindly given their time up to support us.

Alex Leggett Bader Cubs

Scout Section Report

The Scouts have again run a joint programme across all the Troops. Camps have included a cycle ride from Mundford to Kesgrave over two days and with plenty of cake stops along the way. In May some attended the District Camp held at Henham Park and then in July there was the opportunity to enjoy water activities on the Deben at the County Wet Weekend. This is always a great experience, being one of the few greenfield (ie no toilets or running water) camps that we hold. The scouts get to use sailing dinghies, canoes, kayaks and pulling boats along with a trip on some rather larger yachts.

Summer camp saw 20 scouts spend a week at Warren Oak near Ledbury in Shropshire. Activities included a canoe paddle down the River Wye where they negotiated some rapids. They also squeezed through some very narrow passages whilst caving, followed by climbing up a rock face. There was a session on SUPs, a visit to the Black Country Museum and a cycle ride in the Forest of Dean. The last day saw us walking to the top of the Malvern Hills where the view was magnificent.

In the Autumn Term we held our usual challenge camp and talked to other scouts around the world at JOTI. At Christmas the Scouts helped with the fundraising by delivering the Christmas Cards. Then during the Spring Term we took part in the District Cooking competition and the older scouts went to the District Phoenix camp. We held an expedition hike from Rendlesham Forest back to Grundisburgh via Bredfield which gave us some challenges with flooded roads and fields and a few scouts prepared to compete in the National Archery Competition at Hemel Hempstead in May.

Meetings included cooking nights, a karaoke night, building rafts, archery and first aid. There have been lots of badges awarded including five Gold Awards and lots of new skills learnt.

The Scout Hall

The Hall has is now in its 20th year and continues to be widely used by both our own sections and other community Groups and for private parties.

FINANCIAL REVIEW

This has been another sound financial year for the Group. The decision to purchase the new "Garden" has obviously resulted in a restructuring of our investments with the closure of the M&G Charibond and the investment with Cambridge and Counties which fortunately matured just at the right time. We have also been fortunate to receive a donation of £20,000 which has helped the Group to fund the work such as the connection of utilities and the new fence and sheds. The hire of the hall has enabled us to pay for most of the running costs of the building, leaving the income from membership fees and our usual fundraising to support the activities of the Group such as camps etc. Whilst many of the events run on a break-even basis there have been some camps that have been subsidised by the Group as it was acknowledged that many young people are still struggling with staying away from home after COVID and are reluctant to attend the events on offer. We need to re establish these events and encourage more to attend rather than cancel due to lack of funds.

Reserves and Investments

It is the intention of the trustees to continue to keep a reserve for upkeep and repair of the hall, and at least one year's expenses for the running of the Group. During the year a new deposit account was opened to hold surplus cash. Investments which reach maturity will be reinvested in similar cash investments with the best available interest rates.

Approved by

Group Scout Leader
(now known as Group Lead Volunteer)

Treasurer



Date 13 July 2024

STATEMENT OF FINANCIAL ACTIVITIES SUMMARY
 FOR THE YEAR ENDED 31 MARCH 2024

		<i>Total</i>	<i>Total</i>
INCOMING RESOURCES			
		2024	2023
		£	£
<i>Income from:</i>			
Voluntary income		30,368	10,939
Charitable activities		15,226	21,736
Other trading activities		21,458	21,716
Investment income		27,540	24,818
		<hr/>	<hr/>
Total	3	£ 94,592	£ 79,209
		=====	=====
RESOURCES EXPENDED			
Raising funds		£	£
Investment management costs		26,306	24,175
Fundraising costs		5,011	4,595
Charitable activities		25,819	32,936
Other		11,916	12,215
		<hr/>	<hr/>
Total	4	£ 69,052	£ 73,921
		=====	=====
Net income before investment gains/(losses)		25,540	5,288
Gains/(losses) on investments		3,696	(4,011)
		<hr/>	<hr/>
Net movement in funds		29,236	1,277
Reconciliation of funds			
Fund balance brought forward		673,483	672,206
		<hr/>	<hr/>
Fund balance carried forward		£ 702,719	£ 673,483
		=====	=====

The annexed notes form an integral part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Basis of preparation

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The accounts 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. The departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard and applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

Change in Basis

There has been no change to the accounting policies or estimates (valuation rules and methods of accounting) since last year.

2. Accounting policies

Recognition of incoming Resources

These are included in the Statement of Financial Activities (SoFA) when

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they are received

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are not valued or included in the accounts

Donated services and Facilities

The value placed on these resources is not included in the accounts

Volunteer help

The value of any voluntary help received is not included in the accounts

Investment income

This is included in the accounts when received.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance and Support costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs have been included in the charitable activity costs.

Stocks and work in progress

These are valued at the lower of cost or market value

Current asset investments

The charity has investments of cash and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

3. Analysis of Incoming resources

	2024 £	2023 £
Voluntary income		
Membership subscriptions	15,265	14,399
Income tax recovered	3,010	2,391
Less: Membership fees paid	(8,972)	(7,348)
	<u>9,303</u>	<u>9,442</u>
Donations and Gifts	21,065	1,497
	<u>£ 30,368</u>	<u>£ 10,939</u>
	=====	=====

The Group also receives an 80% reduction in rates as a charity and this year also received 50% relief period Retail, Hospitality and Leisure discount scheme – the total of this relief was £3,594.24 (2023 - £3,789.74)

	2024 £	2023 £
Charitable Activities		
Group Family Camp	-	5,223
Troop income (camps etc)	12,484	13,813
Cub income	-	280
Beaver Income	2,399	639
Canoeing	-	1,620
Gas	233	46
Scarves and woggles	110	115
	<u>£ 15,226</u>	<u>£ 21,736</u>
	=====	=====

	2024 £	2023 £
Other Trading Activities		
Jumble Sale	7,571	6,944
Christmas Craft Sale	6,281	7,773
Christmas Cards	2,833	2,836
BBQ	2,010	1,615
Firework Night	1,784	1,557
500 Club	742	669
Sundry Activities	237	322
	<u>£ 21,458</u>	<u>£ 21,716</u>
	=====	=====

	2024 £	2023 £
Investment Income		
Interest (gross) on bank accounts	3,770	2,679
Hall Rent	22,748	21,368
FIT Tariff Income	1,022	771
	<u>£ 27,540</u>	<u>£ 24,818</u>
	=====	=====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

4	Analysis of resources expended (cont)	2024	2023
		£	£
	Other resources expended		
	Depreciation	11,916	12,205
	Loss on disposal of assets	-	10
		<u>£ 11,916</u>	<u>£ 12,215</u>
		=====	=====

5	Trustees and other related parties	2024	2023
		£	£
	Trustee expenses reimbursed		
	Treasurer	13,563	14,554
	Other trustees	138	451
		<u>£13,701</u>	<u>£ 15,005</u>
		=====	=====

All amounts paid were to reimburse expenditure on behalf of the Group to 2 trustees (2023: 2)
Trustee remuneration in the year ended 31 March 2024 was nil (2023 nil)
There were no related party transactions during the year.

6	Fees for examining the accounts	2024	2023
		£	£
	Independent examiners fees	210	210
		<u>£210</u>	<u>£ 210</u>
		=====	=====

7	Staff Costs	2024	2023
		£	£
	Gross wages	8,226	7,875
	Employers National Insurance	-	-
	Pension	438	594
		<u>£ 8,664</u>	<u>£ 8,469</u>
		=====	=====

Average number of full-time equivalent employees

Cleaning and caretaking

1

1

The Group has a pension scheme with NEST. No employee was paid more than £60,000

8	Fixed Assets		<i>Garden</i>	<i>Furniture &</i>	
		<i>Land</i>	<i>Improvements</i>	<i>Equipment</i>	<i>Total</i>
	Cost		£	£	£
	At 1 April 2023	83,643	319,554	-	108,365
	Additions	188,347	-	10,651	214
	Disposals	-	-	-	(109)
	At 31 March 2024	<u>£ 271,990</u>	<u>£ 319,554</u>	<u>£ 10,651</u>	<u>£ 108,470</u>
		=====	=====	=====	=====
	Depreciation		£	£	£
	At 1 April 2023	17,398	120,453	-	89,165
	Depreciation for year	669	6,423	-	4,824
	On disposals	-	-	-	(109)
	At 31 March 2024	<u>£ 18,067</u>	<u>£ 126,876</u>	<u>£ -</u>	<u>£ 93,880</u>
		=====	=====	=====	=====
	At 31 March 2024	<u>£ 253,923</u>	<u>£ 192,678</u>	<u>£ 10,651</u>	<u>£ 14,590</u>
		=====	=====	=====	=====
	At 31 March 2023	<u>£ 66,245</u>	<u>£ 199,101</u>	<u>£ -</u>	<u>£ 19,200</u>
		=====	=====	=====	=====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

8 Fixed Assets (cont)

Depreciation is calculated to write down the value of fixed assets over their expected useful lives. The rates used are

Furniture and equipment	25% (RB)
Lease premium	over 125 years (SL)
Building	over 50 years (SL)
Garden Improvements	over 25 years (SL)

In 1997 the Group acquired a lease for 125 years of a piece of land on which it has built a Scout Hall which opened in 2004. The premium of the lease included the cost of providing the services to the site and the communal infrastructure of square, car parks and paths that are shared by the other site users.

In September 2023 the Group had the opportunity to buy a piece of land near to the Scout Hall at the back of one of the bungalows in Bell Lane which could be used as an outdoor space for scouting activities. As the land was designated as a building plot the price was high, but as the Group had enough funds in the bank to purchase the land at auction, the trustees took the decision that the land would be a good investment opportunity and would make far better use of the money than just sitting in the bank.

The Group also has some camping equipment and furniture from the old hall that has historically been written off as acquired. The assets have little or no open market value so the trustees have agreed that they should be assumed to be fully depreciated for accounts purposes. Equipment for the new hall and new camping and activity equipment costing more than £100 is capitalised at cost.

9 Investments

				2024	2023
	Cost at 1 st April 2023	Transfer	Gain on revaluation	<i>Total</i>	<i>Total</i>
	£	£	£	£	£
M&G Charifund	50,000	-	53,844	103,844	99,564
M&G Charibond	50,000	(50,000)	-	-	62,890
United Trust	-	56,549	-	56,549	-
Market value at year end	<u>£ 100,000</u>	<u>£ 6,549</u>	<u>£ 53,844</u>	<u>£ 160,393</u>	<u>£ 162,454</u>
	=====	=====	=====	=====	=====
				£	£
Historical cost				<u>£ 106,549</u>	<u>£ 182,086</u>
				=====	=====
Represented by:				Market value at year end	Gain/(Loss) for year
M&G Charifund				103,844	4,280
M&G Charibond				-	(584)
United Trust				56,549	-
				<u>£ 160,393</u>	<u>£ 3,696</u>
				=====	=====

10 Stock

	2024	2023
	£	£
At 1 April 2023	416	473
Added in the year	1,634	224
Expensed in the year	(1,592)	(281)
At 31 March 2024	<u>£ 458</u>	<u>£ 416</u>
	=====	=====

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors	2024	2023
	£	£
Membership fees – next year	9,486	9,065
Other debtors	1,494	643
Prepayments	2,736	2,048
	<u>£ 13,716</u>	<u>£ 11,756</u>
	=====	=====
12 Cash at bank and in hand	2024	2023
	£	£
Cambridge & Counties	-	83,339
United Trust	-	54,949
Santander Business Reward Saver	-	32,681
Santander Business Direct Saver	-	8,331
Santander Current Account	2,817	4,283
Santander Current Account	11,082	24,196
Barclays Premium	34,680	-
Barclays Hall Hire	18,157	12,638
Barclays General Current	3,884	5,002
Barclays Fundraising	1,173	691
PayPal	-	-
Go Cardless	-	214
Cash	612	587
	<u>£ 72,405</u>	<u>£ 226,911</u>
	=====	=====
13 Current liabilities	2024	2023
Amounts falling due within one year	£	£
Summer Camp	3,540	2,145
Archery Camp	1,326	1,815
Cycle camp	345	110
Cub camp	200	-
Activity equipment	120	-
Beaver Sleepover	30	-
District Camp	626	1,075
Hall – income in advance	395	958
Hall – gas, electricity, water and repairs	4,377	2,723
Cake stall money re 5K run	72	-
General expenses	23	-
Examiners fee	420	210
Christmas Post	100	-
Photocopier	10	-
Trustees expenses	1,071	353
Rupert Fison Centre Ltd	1,798	1,809
Explorer account	913	5
Computer Club	687	538
Christmas dinner	42	42
Flixton Trip	-	507
OSM	-	310
	<u>£16,095</u>	<u>£ 12,600</u>
	=====	=====

14 Capital Commitments

In March 2020 the Trustee Board had approved quotes of £3,018 for the redecoration of the hall of which £445 had been paid, £1,950 is included in creditors for work done but not invoiced and £623 related to work still not carried out.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
1ST KESGRAVE SCOUT GROUP**

I report on the accounts of the 1st Kesgrave Scout Group for the year ended 31 March 2024, which are set out on pages 2 to 15.

Respective responsibilities of trustees and examiner

As the charity trustees 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 Charity's 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 charity 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.

Christine D Wade
Name: Christine D Wade FCCA
Qualification Chartered Certified Accountant
Address: HastingsWade
58-60 Stowupland Road
Stowmarket
Suffolk
IP14 5AL
Date: *22nd January 2025*