

**10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 December 2023**

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**Registered Charity Number: 1021252 (England & Wales)**

**ESB Accountancy  
9 Monica Drive  
Cheltenham  
GL50 4NQ**

## **10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP**

### **REPORT OF THE TRUSTEES**

**Year ended 31 December 2023**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document is the standard constitution for Scout Groups as recommended by The Scout Association (Royal Charter 4 January 1912). It has been a registered charity with number 1021252 since 23 May 1993. It is managed by its trustees with assistance from the section leaders for Beavers, Cubs and Scouts.

#### **Trustees**

The serving trustees and changes throughout the year are:

Thomas James Bailey  
Sara Louise Boulton  
Mark John Harris  
Kelly Anne MacKinnon  
Richard George Manning  
Nicole Marie Francoise Sullivan  
Naomi Marie Austin (Appointed 23 April 2023)  
Emma Claire Dermott (Appointed 23 April 2023)  
Frank Say Thomas (Appointed 23 April 2023)

The trustees correspond regularly and normally meet as trustees quarterly.

### **OBJECTIVES AND ACTIVITIES**

The purposes of the Charity continue to be:

- Providing Scouting and Outdoor Activities for young people aged from 6 to 14 years.

### **ENSURING DELIVERY OF THE CHARITY'S AIMs AND PUBLIC BENEFIT**

Our activities benefit children by giving them a range of experiences that assist with their personal development in a safe environment.

All of our trustees and leaders have been given safeguarding training. Our aims include benefiting the general public.

## 10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP

### REPORT OF THE TRUSTEES (Continued)

Year ended 31 December 2023

#### ACHIEVEMENTS AND PERFORMANCE

##### Scouts:

During 2023 the Scouts achieved their Craft, Fundraising, Astronautics activity Badges as well as Hikes and Nights Away Staged Badges. Some Scouts also achieved Community Impact, Musician, My Faith, and Navigator Badges. All the Scouts have achieved at least one of the 9 Challenge Badges.

They participated in many activities including the King's Coronation celebration, Geocaching around Cheltenham racecourse, joint meeting with 41st Cheltenham Scout Group, supporting Beavers to learn how to tie knots and cooking on a campfire. They also went climbing at a local climbing centre and ice skating at the outdoor ice rink.

The Scouts attended Strategy camp, where one of the groups won their category. Many Scouts went on the joint section activities: 8 Scouts went on the Adventure activity day to Blackwell adventure in Bromsgrove; 5 Scouts went to the uniformed performance of the Mother Goose Pantomime in November and 3 Scouts attended the remembrance parade with 1st Prestbury.

At the end of 2023 there were 13 Scouts and during the year 4 Scouts left and two of them achieved their Gold Award. There are 3 Leaders.

##### Cubs:

During 2023, Cubs achieved their Local Knowledge, Chef, Entertainer, Personal Safety, Backwoods Cooking, Physical Recreation, Cyclist, Fire Safety and Scientist Activity badges as well as Hikes, Nights Away and Emergency Aid Staged Badges. They participated in many activities including celebrating the Kings Coronation, boating on Pittville Lake, being coached basketball, cooking on a campfire, walking around the racecourse, cycling around Pittville Park and a night hike.

They also visited Cheltenham fire station, the Holst Museum, and the Everyman Theatre for a backstage tour. We were lucky enough to have the Police come and talk to the Cubs about keeping safe and answer the many questions that the Cubs had. The Cubs went on an adventure weekend at Evolution in Cirencester in July. Many Cubs went on the joint section activities: 13 Cubs went on the Adventure activity day to Blackwell adventure in Bromsgrove; 5 Cubs went to the uniformed performance of the Mother Goose Pantomime in November and 3 Cubs attended the remembrance parade with 1st Prestbury.

At the end of 2023 there were 21 Cubs and a strong waiting list and during the year, 5 Cubs have moved to Scouts and achieved their Silver Award. There are 4 Leaders and 1 Young Leader.

##### Beavers:

During 2023 the Beavers achieved their Builder, Experiment, Sports, Disability and International Activity Badges as well as Air Activities, Hikes and Nights Away Staged Badges. All the Beavers have achieved at least one of the 6 Challenge Badges.

## **10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP**

### **REPORT OF THE TRUSTEES (Continued)**

**Year ended 31 December 2023**

They participated in activities including celebrating the Kings Coronation, boating on Pittville Lake, being coached in football and basketball, cooking on a campfire, and walking around the racecourse. They also visited Cheltenham fire station, Pets At Home, a light aircraft, and the Everyman Theatre for a backstage tour.

The Beavers went on an adventure weekend and sleepover at Cranham Scout Centre in October. Many beavers went on the joint section activities: 13 beavers went on the Adventure activity day to Blackwell adventure in Bromsgrove; 9 Beavers went to the uniformed performance of the Mother Goose Pantomime in November and 4 Beavers attended the remembrance parade with 1st Prestbury.

At the end of 2023 there were 21 Beavers and a strong waiting list and during the year, 9 Beavers have moved to Cubs and achieved their Bronze Award. There are 4 Leaders and 4 Young Leaders.

### **FINANCIAL REVIEW**

The Trustees are responsible for preparing financial statements that give a true and fair view of the state of affairs of the charity and of its financial activities as at the end of the financial year and of the financial activities for that year. In preparing the financial statements they should ensure that they:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue to function.

The charity's income is below the level requiring an audit by a Registered Auditor. Instead a review by an Independent Examiner is appropriate. The Trustees have appointed ESB Accountancy of Cheltenham as Independent Examiners. ESB Accountancy is available for re-election under the provisions of the Charities Act 2011.

### **Fundraising sources**

We continue to receive our funds from subscriptions and various fundraising activities as we assist our local community.

We had various social and fundraising initiatives (cake sales during race week and during 10<sup>th</sup> June three peaks challenge).

We have received grants from: The Robert Hall Foundation, Cheltenham Borough Council and National Lottery Community Fund.

We have further refurbishment grants received in 2024.

## 10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP

### REPORT OF THE TRUSTEES (Continued)

Year ended 31 December 2023

#### Investment policy and objectives

Funds have continued to be invested in accordance with our objectives of maintaining a stable base, even during Covid disruptions.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015).

#### Reserves policy

We continue to review our approach to reserves but do need significant funds at year end as we have large commitments in the first quarter of each financial year.

#### Statement of Financial Activities

The Statement of Financial Activities is shown on page 4 with a more detailed analysis of income and expenditure on pages 6 and 7.

#### Risk management

The major financial risk to the Charity would be a failure to generate sufficient income to pay for our annual commitments to The Scout Association.

Approved by order of the board of trustees on 29 March 2024 and signed on its behalf by;



Nicole M F Sullivan - Trustee

10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES  
RECEIPTS AND PAYMENTS ACCOUNT  
For the year ended 31 December 2023**

	Year		Year
	2023	Restricted	2022
	£	£	£
<b>INCOME FROM</b>			
Subscriptions	5,247	-	2,849
Fundraising & sundry	8,161	3,644	6,235
Camps & events	3,590	-	2,336
Gift aid tax on fundraising	-	-	982
Grants	<u>19,071</u>	<u>19,071</u>	<u>2,667</u>
<b>Total income</b>	<u>36,069</u>	<u>22,715</u>	<u>15,069</u>
<b>EXPENDITURE (NOTE 2)</b>			
<b>Cost of generating funds</b>			
Other trading activities	28,716	21,960	12,656
<b>Charitable expenditure</b>			
Scout Association objectives	<u>9,746</u>	<u>157</u>	<u>5,772</u>
<b>Total expenditure</b>	<u>38,462</u>	<u>24,943</u>	<u>18,428</u>
<b>NET INCOME/ (EXPENDITURE)</b>	(2,393)	(2,228)	(3,359)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>6,737</u>	<u>2,284</u>	<u>10,096</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>£4,344</u>	<u>£56</u>	<u>£6,737</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes on pages 6 to 7 form part of these financial statements.

# 10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP

## BALANCE SHEET

As at 31 December 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Bank – current account		3,413	7,758
Bank – restricted funds		<u>1,952</u>	<u>-</u>
		<u>5,365</u>	<u>7,758</u>
<b>CREDITORS</b>			
Sundry creditors due within one year		-	-
Special collections – restricted	4	<u>1,021</u>	<u>1,021</u>
		=	=
<b>NET CURRENT ASSETS</b>		<u>4,344</u>	<u>6,737</u>
<b>NET ASSETS</b>		<u>£4,344</u>	<u>£6,737</u>
<b>FUNDS</b>			
Unrestricted Funds		<u>£4,288</u>	<u>£4,453</u>
Restricted Funds		<u>£56</u>	<u>£2,284</u>

The financial statements were approved by the Board of Trustees on 29 March 2024 and signed on its behalf by:



S L Boulton  
Trustee



N M F Sullivan  
Trustee

The notes on pages 6 to 7 form part of these financial statements.

# 10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### 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 102 “The Financial Reporting Standard applicable in the UK and Ireland” and the Charities Act 2011. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Income**

Income, including tax recoveries on gift aid income, is included when the cash is received.

#### **Expenditure**

Expenditure is recognised when payment is made or when a liability has been incurred or is anticipated but no payment has been made. It is classified under headings that aggregate all costs related to the category.

#### **Governance costs**

These are principally costs paid to third parties for management purposes.

#### **Tangible fixed assets**

Tangible fixed assets, currently none, are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected life.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

#### **Fund accounting**

Funds are classified in the manner in which they are allowed to be spent. The General Fund deals with funds that can be spent for furthering the social and charitable work of the Charity. Designated Funds are funds that have been set aside for specific purposes, but which can be returned to the General Fund at any time if a Trustees’ Meeting so decides. Restricted Funds are funds whose use is restricted according to the terms on which they were received e.g. collections for specific causes.



## 10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

#### 2. ANALYSIS OF EXPENDITURE

	Year 2023	Year 2022
	£	£
<b>Charitable Activities</b>		
Scout capitation fees	3,198	3,249
Camps & Beaver, Cub & Scout expenses	<u>6,548</u>	<u>2,523</u>
	<u>9,746</u>	<u>5,772</u>
<b>Cost of Generating Funds</b>		
Telephone	463	256
Utilities	2,895	1,383
IT & admin	223	62
Independent examination fees	250	300
Legal fees	1,900	-
Rent, rates & insurance - Cheltenham Borough	757	844
HQ refurbishment project	21,960	9,749
HQ general maintenance	<u>268</u>	<u>62</u>
<b>Total Other Costs</b>	<u>28,716</u>	<u>12,656</u>
<b>Total Expenditure</b>	<u>£38,462</u>	<u>£18,428</u>

#### 3. GRANTS & SPECIAL DONATIONS RECEIVED

Government Covid Grants	£-	<u>£2,667</u>
National Lottery Community Fund	<u>£10,000</u>	£-
Hut Refurbishment Appeal	<u>£12,715</u>	<u>£5,086</u>

#### 4. SPECIAL COLLECTIONS - RESTRICTED

Charity Bag Pack – Help for Heroes	£-	£-
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## **10<sup>TH</sup> CHELTENHAM (ALL SAINTS) SCOUT GROUP**

### **THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FUND**

I report to the charity's trustees on my examination of the accounts of 10<sup>th</sup> Cheltenham (All Saints) Scout Group for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the charity trustees of the Group, you 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 (the 2011 Act) and that an independent examination is required.

I report in respect of my examination of the Group'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 Group as required by section 130 of the Act; or
2. The accounts do not accord with these records; or
3. The accounts do not comply with the applicable requirements concerning the form and contents 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



**David S Black CA**  
**For ESB Accountancy**  
**Reporting Accountants**  
**9 Monica Drive**  
**Cheltenham**  
**GL50 4NQ**

**Dated: 29 March 2024**