Combined Group & HQ 2025-2026

Independent Examiner's Report to the Trustees of the

1st Woodcutts Scout Group

Registered Charity : Charity number 1135278

I report on the accounts of the Group for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 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 Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with these records. It also includes consideration of any unusual consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with the examination, no matter has come to my attention:

1. Which gives me reasonable cause that in, any material respect, the requirements
   - To keep accounting records in accordance with Section 130 of the Charities Act: and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act that has not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached,

Name: Jonathan Wragg

Qualification: AAT

Address: Flat 5, 51 Bay Close, 3X, BH21 6SW

Date: 15/09/2026

Receipts and Payments

	2025-26 Unrestricted Group Funds	2025-26 Designated HQ Funds	2025-26 Restricted Building Fund	2025-26 Total Funds	2024-25 Total Funds
	£	£	£	£	£
Receipts					
Membership Subscriptions	11,591			11,591	11,975
Donations					
Council Grants					
Other Grants					
Gift Aid Reclaimed					
Interest Received			947	947	1,356
Othe Similar Income					
Sub Total	11,591	-	947	12,538	13,330
Fundraising (Gross)					
Fireworks	29,208			29,208	25,674
Uniform Sales	1,280			1,280	1,707
Camping and Hire Donations		4,833		4,833	5,428
Other Fundraising Activities	4,345			4,345	11,884
Group Rental		4,500		4,500	4,500
Sub Total	34,833	9,333	-	44,166	49,193
Camp and Activity Receipts					
Camps	6,204			6,204	15,911
					280
					2,175
Other Paid Activities	312				
Misc					
Sub Total	6,516	-	-	6,204	18,366
Total Gross Income	**52,939**	**9,333**	**947**	**63,219**	**80,889**
Payments					
General Payments					
Youth Programme & Activities	5,959			5,959	1,202
Adult Support & Training					
Insurance	1,440	77		1,518	1,495
Repairs and Renewals		952		952	3,939
Materials and Equipment	2,410			2,410	148
Celebration Day, AGM and Trustee Expenses					
HQ and Campsite Rental	4,969			4,969	4,500
Administration	141			141	144
Donations to Charity	2,023			2,023	28
Capitation Payment (to Scout Association) (1)	6,143			6,143	
Rates					
Cleaning		163		163	814
Utilities		1,997		1,997	2,455
Waste Collection		961		961	859
Building Improvements	2,100	1,060		3,160	3,375
Ground Maintainance		1,800		1,800	2,500
Equipment Safety Testing		921		921	470
Proposed HQ Extension					
Rental Refunds					50
Sub Total	25,185	7,932	-	33,117	21,979
General Expenses					
Fireworks	16,881			16,881	10,084
Uniform Purchases	569			569	2,938
Other Fundraising Activities	550			550	
Sub Total	18,000	-	-	18,000	13,021

Camp and Activity Expenses					
Camps	11,768			11,768	26,414
Misc					
Other Paid Activities					
Sub Total	11,768	-	-	11,768	26,414
Total Gross Expenditure	**54,952**	**7,932**	**-**	**62,885**	**61,414**
Receipts/Payments In	52,939	9,333	947	63,219	80,889
Total Expenditure	54,952	7,932	-	62,885	61,414
Net Receipts/(Payments)	- 2,013	1,401	947	335	19,475
Total Cash Funds Brought Forward Last Year End	53,002	818	122,871	176,691	157,215
Total Cash Funds Carried Forward This Year End	50,989	2,219	123,817	177,024	176,690

Statement of Assets and Liabilities

	2025-26 Unrestricted Group Funds	2025-26 Designated HQ Funds	2025-26 Restricted Building Fund	2025-26 Total Funds	2024-25 Total Funds
Cash Funds					
Bank Current/Savings Account	50,989	2,219	123,817	177,024	170,267
Less Cheques not yet Debited					
Net Bank Current Account	50,989	2,219	123,817	177,024	170,267
Debtors and Pre-paid Expenses					
Cash and Unbanked Cheques Received					
Monies Received for Future Projects					
Total Cash Funds	50,989	2,219	123,817	177,024	170,267
Other Monetary Assets					
Investment Assets					
Non Monetary Assets for Group's Own Use					
Shop Stock	1,738			1,738	650
Scouting Equipment, Furniture etc	32,000			32,000	25,000
Land and Buildings			430,000	430,000	430,000
Additions and Improvements					
Sub Total	33,738		430,000	463,738	455,650
Liabilities					
Accounts not yet Paid					
Expenses Incurred but not Invoiced					
Loans					
Creditors and Accrued Expenses					
Sub Total	-	-	-	-	-
Total Net Assets	84,727	2,219	553,817	640,762	625,917