

Annual Report & Financial Statements 2025 / 2026

#PlaceToBelong

Scouts
28th Newport

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Our Team Leads

Trustee Board

Justin Taylor, Group Chair
Fiona Jefferies, Group Lead Volunteer (Ex-officio)
Damian Isaac, Support Team Lead
Dylan Murray
Christine Isaac, Treasurer
Suzanne Foster
Rachel Rodway, Fundraising Team Lead

Group Leadership Team

Fiona Jefferies, Group Lead Volunteer
Damian Isaac, Support Team Lead
Dylan Murray, Support Team Member
Claire Fisher, Scout Team Lead
Gethin Jones, Cub Team Lead
Claire Thornhill, Beaver Team Lead
Leah Cozzi, Squirrel Team Lead

As a Group we are incredibly lucky to have over thirty Adult Volunteers helping us meet our objectives every week. Without them, we couldn't prepare young people with Skills for Life.

Welcome, Chair's Report

It has been another very busy year at the 28th Newport Scout Group. Our fantastic Activity Centre is now fully open and providing adventurous opportunities for our young people and other Groups right across the district and beyond. Only a short time ago, the building was a rather run-down, former church building, and it has taken countless hours of planning and hard work to realise this ambitious project. Establishing and running an 8m climbing wall, high ropes, archery, air rifles, crossbows, an online booking system and smart access features has been a complicated and time-consuming endeavour. The value of this amazing facility will be felt by thousands of young people for many years to come. A huge thank you to all involved with the work and especially our incredibly dedicated Property Manager and team.

Our fundraising team organised another remarkable Summer Fayre in July, which generated a considerable amount of money to plough straight back into the Group and community projects. Perhaps more importantly, the Fayre also provided a wonderful community event which brought our neighbourhood together and was an amazing advert for the values and capabilities of Scouting. The focus on giving something back to our community meant that we were able to provide free entry to the event and free access to some exciting attractions. A very special thank you to our contributors and performers who gave their time without charge to support the event.

Behind the scenes, the Trustees have continued their work to improve procedures, policies, safety and stability for the future. In particular, the Groups financial records and management have been transformed over the last couple of years by the transition to new accounting software and the introduction of numerous other processes which has been no small task. A special thanks must go to our wonderful Group Treasurer, Christine Isaac who has spearheaded this work and spent many an hour with her head buried in the books!

Of course, the ultimate focus of the Group is our youth sections. Our fantastic adult and young leaders provide over 100 section members with wonderful experiences and memories that will last a lifetime. The number and quality of the trips, camps, skills, games and activities the 28th Newport Scouts provide is remarkable. Every moment requires careful planning and safe delivery which takes hours of work (all provided by our volunteers for free!).

This hard work has given our section members an action-packed and inspirational programme, helping to provide a place to belong and skills for life. The Summer Camps, in particular, require a huge commitment from our leaders but the positive rewards for our local young people attending these events are clear to see in the photographs. Thank you to all our leaders and especially our Group Lead Volunteer, Fiona who keeps all these plates spinning!

Our fellow Newportonian, WH Davies, wrote of how important it is to take a moment to 'Stand and Stare' every now and again. If we reflect on the scale of the effort needed to realise all these wonderful achievements, it is something to be very proud of. The reward of seeing a young person accomplish something remarkable, or helping with a bold plan that becomes a reality, is something really special.

A very sincere thank you to all our amazing volunteers, parents, carers and section members.
What you achieve by coming together is simply extraordinary.

Justin Taylor
Group Chair

A Place to Belong, Lead Volunteers' Report

Skills for Life is behind all we do within our Scout Group. Our core values give all our membership a degree of integrity, respect, care, belief and cooperation, which they will be able to rely upon for years to come.

This year has seen many of our young people achieve top awards in their sections, gain challenge and activity badges, and new skills. Alongside these fantastic achievements, we also see growth in character, self-esteem, and teamwork. We have the privilege of being part of a Scout's own journey in their self-confidence and mental health. A part of our lives which is so important in our current society.

To achieve this, we are fortunate to have a strong leadership team and an effective trustee board which supports all we do within Scouts.

Along with the programme preparation, the leadership team has undertaken numerous training courses over the past twelve months, including camping permits, crossbows, air pistols and hill walking, to name but a few. It is with great pleasure that I take this opportunity to thank them for all their efforts and the time they give to Scouts. I also extend a big thank you to our fundraising team, property team and trustees. These unseen people are the bedrock of the group and we flourish because of them.

Finally, not forgetting the most important element of the Group and that is, of course, our wonderful young people. On behalf of all the adult volunteers, many thanks for giving us the opportunity to pass on Skills for Life, and we look forward to another year of Scouting adventures together.

Fi Jefferies
Group Lead Volunteer



Our Purpose, Method & Objectives

Our Purpose

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Scout Values

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

Public benefit statement

The trustees have had regard to the Charity Commission's guidance on public benefit when planning the Group's activities. The Group provides public benefit through the advancement of education and the advancement of citizenship, or community development, by providing opportunities for young people to learn, develop confidence and acquire Skills for Life. Further information about the activities undertaken, and the benefits achieved during the year, is set out in the Achievements and performance section.

Our Structure, Governance & Leadership

Our Leadership

28th Newport Scout Group is a registered charity, which is entirely led and operated by unpaid volunteers, without whom the Group would not exist. From managing our two buildings, a fleet of vehicles and maintaining equipment, to providing over 100 young people with Skills for Life and Adventure every week, our wonderful volunteers dedicate thousands of hours to the Group every year.

Governing Documents

The Group's governing documents are those defined by 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. The Group is a trust, established under these rules, which is common to all Scouts in the UK.

As well as the nationally provided governance policies, the Group also has local policies on: Refunds, Expenses, Reserves, Risk Management, Data Privacy & Retention and Asset Management which are formally reviewed on an annual basis by the Board.

Trustee Appointments

Trustees are appointed in line with Policy Organisation & Rules of The Scout Association. Once appointed, they receive a full induction, including required Scout Association online learning and a 1:1 mentoring program with a fellow trustee.

The Trustee Board

The trustees who served during the financial year and up to the date of approval of this report are listed on page 1. The Group is managed by the Group Trustee Board. Board members are 'Charity Trustees' of the Scout Group, which is an educational charity. As charity trustees, they are responsible for complying with Charity Commission legislation. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Group Chair, Treasurer and 5 other Trustees (including 2 Ex Officio Trustees) and meets monthly. The Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order and that the Group complies with legal requirements and the organisation's policies and rules. Their support helps other volunteers run high quality and safe programmes that gives young people skills for life.

Risk and Internal Control

The Trustee Board has worked to identify potential risks to which the Group may be exposed. These risks have been reviewed and systems have been established to mitigate against them. The strategic risks are reviewed by volunteer subject matter experts on behalf of the Trustee Board, and, formally, on a six-month basis by the Board. The Group has systems of internal controls in place that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all bank transactions and comprehensive insurance policies.

Achievements and Performance

Main activities during the year

As a Group we run activities on a weekly basis for our 112 young person membership. This can be as simple as craft in the hall, to building rafts at a local lake, and everything in between. We have also offered 35+ nights away in a variety of places.

Across the year, we have delivered over 2,000 hours of Scout related activities to young people. All of which helps us to fulfil our mission, To Prepare Young People with Skills For Life.

The activities are managed whilst also managing our fleet and properties to the benefit our members and Scouts near and far. With over 500 people using our facilities per week, outside of Scouts, we have a true impact on our community.

Property

Two years on from completing the long-awaited purchase of the former St Annes Church & Hall, in May 2024, now owned by us in Trust and proudly renamed High Cross Scouts & Community Hall, we have continued to build on the success of the National Lottery-funded refurbishment project. The investment of around £300k transformed the buildings into clean, inclusive and welcoming spaces, with accessible toilets, new kitchens and AV facilities throughout, creating a strong foundation for the Group and the wider community for many years to come.

Since then, our vision to provide more young people in the area with access to adventure has taken another major step forward. In November 2025, we opened a fantastic new climbing wall, creating an exciting centrepiece for our developing Scouts Activity Centre and giving young people a safe, challenging and inspiring space to develop confidence, resilience and skills for life. We are also adding a new CCTV system to help ensure our property remains safe, secure and protected for all users.

We have also recently secured full planning permission for a new toilet and shower block extension, which will greatly improve accessibility, dignity and inclusion for all users of the site. Our ambition remains for the property to be far more than “just a Scout Hut”, we want High Cross Scouts & Community Hall to be a true home for our Group and a cherished, accessible hub for the whole community.

Fleet

As a Group, we are fortunate to own and operate two minibuses, Bryn and Nessa, together with a box trailer. These assets have been extremely busy over the past year, supporting our own young people as well as other Scout, youth, community and external organisations. Demand for external hire is now at an all-time high, demonstrating the value these vehicles provide across the wider community and helping more young people from diverse backgrounds access adventure safely.

This level of use has enabled the minibuses to become self-funding, covering their ongoing costs while also allowing us to look ahead and plan how we will fund their eventual replacement. We are also

exploring the possibility of purchasing a van to transport activity and camping equipment more efficiently. This would further enhance our hire offer, improve the way we support activities and events, and, in time, has the potential to become self-funding in the same way as the minibuses.

Equipment

With a strong history of investing in equipment, we are very fortunate to have a substantial range of activity and camping resources that support adventures across the Group and beyond. Over the past year, we have further enhanced our existing equipment by purchasing a new mess tent, two large gala tents, gas stoves, gas lanterns, hike tents and other useful items. Alongside our tents capable of sleeping over 100 people, these additions help us offer an even wider range of safe, practical and memorable experiences, supporting young people to develop valuable skills for life.

The Group has also made the considered decision to look at transferring our water sports equipment to another suitable Scouting location. This is due to a combination of factors, including the ongoing cost of maintenance and the reduced number of qualified leaders currently available to deliver water-based activities. Our aim is to ensure the equipment remains within the Scouting community, where it can be used more frequently, benefit a wider range of young people and continue to support adventurous activities. We would also seek to retain access to the equipment for the 28th Newport Scout Group whenever we wish to use it.

Treasurer's Report

Annual Income Summary

Total income for the year was £142,379 (2025: £385,652). Whilst this is a decrease on the prior year, it should be noted that 2025 included an exceptional item, being the grant of £307,094 received from The National Lottery Community Fund for the purchase of our long-term base and associated refurbishments. The total income in 2026 reflects both the high level of activity across the Group and the significant investment made in facilities such as the climbing wall.

During the financial year, the Scout Group and Community Centre generated income from a range of activities, reflecting both our core Scouting programme and the wider community use of our facilities. A breakdown of income can be found in notes 3 and 4 of the accounts. The main sources of income for the year are as follows:

Core Scouting Income

- **Subscriptions – £19,676** (2025: £16,205) Membership subscriptions remain a key source of income, supporting the delivery of weekly Scouting activities, programme materials, training, and essential running costs.
- **Gift Aid – £4,619** (2025: £3,809) Gift Aid continues to provide valuable additional income, maximising the benefit of donations and subscription payments from eligible members.
- **Other Scouting income – £30,781** (2025: £21,832) Included within income from charitable activities is contributions from members attending events, camps and other activities, along with income from hiring our fleet and equipment to other Scout groups. The income helps cover the costs of events and contributes to the wider costs of the group, including maintenance of the hall, fleet and equipment.

Community Centre

- **Hall Hire – £25,623** The rental income is recognised partly in income from charitable activities, for users supporting young people, in line with the charity's objectives, and partly in other income, for other groups. The community centre continues to be well used by local groups, organisations, and private hirers. Hall hire represents our largest, regular individual income stream and contributes significantly to the upkeep and operation of the building.

Grants

- **Grant for Climbing Wall – £54,960** A grant was received from Newport (Gwent) District Scouts Council towards the installation of the climbing wall. This major contribution supports both the enhancement of our facilities and the long-term sustainability of our activity provision.

Annual Expenditure Summary

Total expenditure during 2026 was £76,017 (£2025: £73,588) including depreciation charges of £12,675 (2025: £9,966). The Scout Group and Community Centre incurred a range of essential expenditure to support programme delivery, maintain facilities, and ensure safe, high-quality experiences for our young people and community users. The main areas of expenditure were camp,

event and programme costs for weekly meetings of £23,168 (2025: £22,844) and the ongoing running and maintenance of the Hall and HQ buildings of £12,788 (2025: £18,319).

During the year, a climbing wall was installed in our HQ building, funded by the dedicated grant received from Newport (Gwent) District Scouts Council. This is included in tangible asset additions with depreciation charged each year, in line with its estimated useful life. This key asset will support long-term activity provision. A designated fund for the income and expenditure relating to the climbing wall has been established and is included in note 17.

Funds of the charity

During the year, there was an overall surplus of £18,250 on unrestricted funds (2025: surplus of £7,520). The total unrestricted funds at 31 March 2026 was £94,274 (2025: £76,024).

The overall surplus on restricted fund was £48,112 for the year, with total restricted funds of £365,336 at 31 March 2026. A significant proportion of restricted income has been received for the purchase of tangible fixed assets and, as a result, annual expenditure on these funds primarily reflects depreciation charges rather than cash expenditure.

Total tangible assets at 31 March 2026 were £412,490, of which, £363,359 related to restricted funds (2025: total tangible assets £360,834 with £314,108 restricted). This means that the majority of the charity's reserves are invested in fixed assets, rather than being available as unrestricted cash reserves. This reflects the efforts of trustees and volunteers to provide and maintain high quality facilities for the benefit of young people, both now and in the future.

Finance System and Accountancy Support

During the year, we introduced a new finance system, Xero, to modernise and streamline our financial management. This platform provides clearer reporting, improved accuracy, and more efficient tracking of income and expenditure across both the Scout Group and the community centre. To support the transition and ensure our accounts are maintained to a high standard, we engaged a professional accountant. Their services include help with system setup, ongoing financial oversight, and preparation of year-end accounts. The associated independent examiner’s remuneration represents an important investment in strong governance, transparency, and long-term financial stability.

Reserves policy

The trustees review the charity’s reserves annually to ensure that sufficient unrestricted funds are available to meet unexpected costs, temporary reductions in income and the continuing costs of operating the Scout Group and community centre. At 31 March 2026, unrestricted funds were £94,274 (2025: £76,024). The trustees recognise that not all unrestricted funds are readily available because some may be represented by fixed assets or otherwise committed. The level of freely available reserves is monitored against the charity’s anticipated operating costs and planned commitments, and the trustees will take appropriate action if reserves fall outside the level considered necessary for the charity’s circumstances.

Summary

These combined income streams ensure we can deliver a high-quality Scouting programme while maintaining a community centre that is accessible, well-used, and financially sustainable. The balance of membership income, facility hire, fundraising, and targeted donations allows us to invest in our young people, our volunteers, and the facilities that serve the wider community.

The expenditure reflects our commitment to delivering a high-quality Scouting programme, maintaining a valued community facility, and ensuring the safety and wellbeing of all participants. By investing in equipment, training, building maintenance, and programme delivery, we continue to provide meaningful opportunities for young people and a well-used resource for the wider community.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:

C Isaac (Sep 14, 2026 14:51:59 GMT+1)

Mrs C A Isaac
Trustee

Mr J P Taylor
Trustee

14/09/2026

Independent Examiners Report

I report to the trustees on my examination of the accounts of 28th Newport Scout Group (the Trust) for the year ended 31 March 2026.

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 2011 Act and in carrying out my examination, I have followed 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 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 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 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.

Kara Williams

Kara Williams (Sep 14, 2026 16:35:13 GMT+1)

Kara Williams BSc BFP FCA
Ellis Lloyd Jones Audit Limited
11 Park Square
Newport
NP20 4EL

Date 14/09/2026

28th Newport Scout Group
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	24,295	55,611	79,906	335,564
Charitable activities:					
Supporting Young People		48,649	-	48,649	34,937
Other trading activities	**4**	6,049	-	6,049	7,342
Investments	**5**	20	-	20	9
Other	**6**	7,755	-	7,755	7,800
		86,768	55,611	142,379	385,652
EXPENDITURE ON:					
Charitable activities:	**8**				
Supporting Young People		(68,518)	(7,499)	(76,017)	(73,588)
NET INCOME		18,250	48,112	66,362	312,064
NET MOVEMENT IN FUNDS		18,250	48,112	66,362	312,064
RECONCILIATION OF FUNDS:					
Total funds brought forward		76,024	317,224	393,248	25,314
TOTAL FUNDS CARRIED FORWARD	**16**	94,274	365,336	459,610	393,248

The notes on pages 16 to 23 form part of these financial statements.

28th Newport Scout Group
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	23,294	312,270	335,564
Charitable activities:				
Supporting Young People		34,937	-	34,937
Other trading activities	**4**	7,342	-	7,342
Investments	**5**	9	-	9
Other	**6**	7,800	-	7,800
		73,382	312,270	385,652
EXPENDITURE ON:				
Charitable activities:	**8**			
Supporting Young People		(64,399)	(9,189)	(73,588)
NET INCOME		8,984	303,080	312,064
Transfers between funds	**16**	(1,464)	1,464	-
NET MOVEMENT IN FUNDS		7,520	304,544	312,064
RECONCILIATION OF FUNDS:				
Total funds brought forward as previously stated		25,314	-	25,314
Prior year adjustment		43,190	12,680	55,870
Total funds brought forward as restated		68,504	12,680	81,184
TOTAL FUNDS CARRIED FORWARD	**16**	76,024	317,224	393,248

The notes on pages 16 to 23 form part of these financial statements.

28th Newport Scout Group
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**12**	49,131	363,359	412,490	360,834
		49,131	363,359	412,490	360,834
CURRENT ASSETS					
Debtors	**13**	16,355	-	16,355	6,707
Cash at bank and in hand		43,331	1,977	45,308	28,821
		59,686	1,977	61,663	35,528
Creditors: Amounts Falling Due Within One Year	**14**	(14,543)	-	(14,543)	(3,114)
NET CURRENT ASSETS (LIABILITIES)		45,143	1,977	47,120	32,414
TOTAL ASSETS LESS CURRENT LIABILITIES		94,274	365,336	459,610	393,248
NET ASSETS		94,274	365,336	459,610	393,248
FUNDS OF THE CHARITY					
Restricted Funds				365,336	317,224
Unrestricted Funds				94,274	76,024
TOTAL FUNDS	**16**			459,610	393,248

On behalf of the board

C Isaac (Sep 14, 2026 14:51:59 GMT+1)

Mrs C A Isaac

Trustee

Date 14/09/2026

Mr J P Taylor

Trustee

The notes on pages 16 to 23 form part of these financial statements.

1. General Information

28th Newport Scout Group is an unincorporated charity registered with the Charity Commission, registered charity number 1208873. The principal address is High Cross Scouts & Community Hall, Church Close, Newport, NP10 9SH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention and are presented in sterling, which is the functional currency of the entity and rounded to the nearest pound.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably
- legacy income is recognised when receipt is probable and entitlement is established.

2.4. Donated Goods and Services

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

2.5. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.6. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% straight line
Plant & Machinery	10% straight line
Motor Vehicles	10% straight line
Fixtures & Fittings	4-10% straight line
Equipment	5-20% straight line

The trustees have adopted a policy whereby tangible fixed assets are capitalised only when the total cost exceeds £500. Items below this threshold are expensed in the year of purchase. Equipment is recognised at cost on initial acquisition and depreciated; subsequent replacement costs are charged to the Statement of Financial Activities (SOFA) as incurred.

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	-	151	151
Member subscriptions and sponsorships	19,676	-	19,676
Gift aid	4,619	-	4,619
Grants	-	55,460	55,460
Donated goods, facilities and services	-	-	-
	24,295	55,611	79,906

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	300	-	300
Member subscriptions and sponsorships	16,205	-	16,205
Gift aid	3,809	-	3,809
Grants	2,380	312,270	314,650
Donated goods, facilities and services	600	-	600
	23,294	312,270	335,564

4. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Fundraising events	6,049	7,342

5. **Investment Income**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Bank interest receivable	15	-
Other interest receivable	5	9
	20	9

6. **Other Income**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Rental and other income from property	7,755	7,800

7. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	12,675	9,966

8. **Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 9) £	2026 Total £
Supporting Young People	71,277	4,740	76,017

	Activities undertaken directly £	Support costs (see note 9) £	2025 Total £
Supporting Young People	71,428	2,160	73,588

9. **Support Costs**

	2026 Supporting Young People £
Governance costs	4,740

	2025 Supporting Young People £
Governance costs	2,160

10. **Independent Examiner's Remuneration**

	2026 £	2025 £
Independent examination of the financial statements	4,740	2,160

11. **Average Number of Employees**

Average number of employees during the year was: NIL (2025: NIL)

12. **Tangible Assets**

	Land & Property Freehold £	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £
Cost				
As at 1 April 2025	270,191	11,790	22,960	44,570
Additions	-	-	-	2,414
As at 31 March 2026	270,191	11,790	22,960	46,984
Depreciation				
As at 1 April 2025	-	3,316	6,523	4,670
Provided during the period	-	1,004	2,296	5,770
As at 31 March 2026	-	4,320	8,819	10,440
Net Book Value				
As at 31 March 2026	270,191	7,470	14,141	36,544
As at 1 April 2025	270,191	8,474	16,437	39,900

	Equipment	Total
	£	£
Cost		
As at 1 April 2025	41,028	390,539
Additions	61,917	64,331
As at 31 March 2026	102,945	454,870
Depreciation		
As at 1 April 2025	15,196	29,705
Provided during the period	3,605	12,675
As at 31 March 2026	18,801	42,380
Net Book Value		
As at 31 March 2026	84,144	412,490
As at 1 April 2025	25,832	360,834

The land and building cost represents the freehold land of the HQ and 28th Newport Scout Group and Community Hall buildings and refurbishment work funded by The National Lottery Community Fund - People and Places 3 programme in 2024/25. The land and property is held by The Scout Association Trust Corporation (Co. Registration No. 00295739) as Custodian for the charity and is subject to a restrictive covenant requiring it to remain a community facility.

13. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	16,355	6,707

14. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Other creditors	-	62
Accruals and deferred income	14,543	3,052
	14,543	3,114

15. **Deferred Income**

Deferred income movements in the year were as follows:

	2026	2025
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	10,176	-
Balance at the end of the period	10,176	-

Deferred income comprises amounts received in advance towards attending a Scout event taking place after the year end. The costs of the event are included within other debtors.

16. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	76,024	86,560	(68,498)	94,086
Designated:				
Climbing wall	-	208	(20)	188
Total unrestricted funds	76,024	86,768	(68,518)	94,274
Restricted funds				
The National Lottery Community Fund - People and Places 3 programme	300,271	-	(4,486)	295,785
Newport City Council	4,966	-	(554)	4,412
Virador	6,504	-	(589)	5,915
Hedley grant	2,367	-	(99)	2,268
Raise the roof	2,176	151	(350)	1,977
GAVO minibus training	940	-	(940)	-
Tesco Groundworks	-	500	(15)	485
Newport District Scouts	-	54,960	(466)	54,494
Total restricted funds	317,224	55,611	(7,499)	365,336
Total funds	393,248	142,379	(76,017)	459,610

	As at 1 April 2024	Prior year adjustment	Net movement in funds	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	25,314	43,190	8,984	(1,464)	76,024
Restricted funds					
The National Lottery Community Fund - People and Places 3 programme	-	-	299,307	964	300,271
Newport City Council	-	5,956	(990)	-	4,966
Virador	-	3,318	2,686	500	6,504
Hedley grant	-	2,466	(99)	-	2,367

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Raise the roof	-	-	2,176	-	2,176
GAVO minibus training	-	940	-	-	940
Total restricted funds	-	12,680	303,080	1,464	317,224
Total funds	25,314	55,870	312,064	-	393,248

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Net movement in funds
	£	£	£
Unrestricted funds			
General:			
General unrestricted fund	73,382	(64,398)	8,984
Restricted funds			
The National Lottery Community Fund - People and Places 3 programme	307,094	(7,787)	299,307
Newport City Council	-	(990)	(990)
Virador	3,000	(314)	2,686
Hedley grant	-	(99)	(99)
Raise the roof	2,176	-	2,176
GAVO minibus training	-	-	-
Total restricted funds	312,270	(9,190)	303,080
Total funds	385,652	(73,588)	312,064

Unrestricted funds

General unrestricted fund

Unrestricted funds available for use at the discretion of the trustees to further the charity's objectives.

Climbing wall designated fund

Under the terms of the grant from Newport District Scouts, a designated fund has been established to record the income and expenditure relating to the climbing wall separately from the group's other activities. Annual maintenance and other associated costs will be recognised against this fund each year.

Restricted funds

The National Lottery Community Fund - People and Places 3 programme

In 2025, the charity received a grant from The National Lottery Community Fund - People and Places 3 programme which enabled the charity to purchase the former St Annes Church & Hall, now owned by us and renamed as 28th Newport Scout Group and Community Hall. The grant also covered refurbishment work and initial equipment to transform the buildings into a high quality facility for use by the charity and wider community. The restricted fund represents the fixed assets purchased with the funds. Depreciation on the relevant assets will be charged to this restricted fund annually, reflecting the ongoing use of the assets for the purpose for which the grants were provided.

Newport City Council

A grant was received from Newport City Council towards the refurbishment costs of the toilet facilities in the hall. Work was carried out in 2024 and finished in 2025 and recorded in fixed assets. Depreciation of these improvements will be allocated to this restricted fund each year, reflecting the ongoing use of the assets.

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16. **Movement in Funds - continued**

Virador grant
Grants were received from Virador in 2024 and 2025 towards the purchase of two containers used for equipment storage at the site. The containers have been capitalised within fixed assets. Depreciation on these assets will be charged to this restricted fund annually, reflecting the ongoing use of the assets for the purpose for which the grants were provided.

Hedley grant
A grant was received from Hedley towards the cost of new tents which have been capitalised within fixed assets. Depreciation on these assets will be charged to this restricted fund annually, reflecting the ongoing use of the assets.

Raise the roof
Raise the Roof was a fundraising initiative to replace the main roof at the HQ building. Grants and donations received towards the ongoing repair and eventual replacement of the roof have been allocated to this fund.

GAVO grant
The charity was awarded a grant in 2024 towards the cost of minibus training for two volunteers following the purchase of two minibuses. One volunteer attended the training in 2024 and the remaining funds were spent during 2025/26 when the second volunteer attended the course.

Tesco Groundworks
A grant was received from Tesco Groundworks towards the cost of a new mess tent, which has been capitalised within fixed assets. A proportion of the depreciation charge on the asset will be charged to this restricted fund annually, reflecting the ongoing use of the asset.

Newport District Scouts
During 2025/26, a grant of £54,960 was received from Newport District Scouts for the purchase and installation of a climbing wall in our HQ building. The charity is responsible for the ongoing management and maintenance of the wall. The wall which provides a high class facility, was available for use from November 2025 and is available for hire by Scout groups in Newport and further afield. Under the terms of the grant, a designated unrestricted fund has been set up so that the income and expenditure for the wall are kept separate from the charity's wider funds.

17. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses were incurred by the trustees in carrying out their duties.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

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Scouts
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