Charity registration number 1209441

1ST PETWORTH SCOUT GROUP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1ST PETWORTH SCOUT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Baigent P Sadler S Robinson H Taylor M Taylor S Venton
Charity number	1209441
Registered office	Scout Hut Sheepdown Drive Petworth West Sussex United Kingdom GU28 0BW
Independent examiner	Emma Evans 9 Sunny Down Witley Godalming Surrey GU8 5RP

1ST PETWORTH SCOUT GROUP

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1ST PETWORTH SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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 April 2019).

Constitution and objects
1st Petworth Scout Group was formed in 1919 as part of the Scouts Association established by Royal Charter and was registered as an individual charity with registered charity No. 1209441 on 5 August 2025.

The charity's objects are:

- To promote the development of young people in achieving their full physical, intellectual, social and spiritual potential; as responsible citizens and as members of their local, national and international communities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have the power to appoint additional trustees who are deemed able to carry out the charity's aims and objects.

Financial review
The charity’s income and expenditure for the year and the financial position at the end of the year were as disclosed in the attached financial statements, which the trustees consider to be satisfactory. During the year the charity received two grants of £10,000 each in relation to the initial stages of the plan to build a new hut to replace the current one.

The group has continued to grow in terms of numbers with a full year of subs from our squirrels drey during 2025/26. A significant amount of the group’s fundraising in the current year went towards the new hut, with donations and fundraising of £4.7k raised in addition to the £20,000 of grants received.

A new 25 year lease was signed during the year providing security for the new hut to be built. Legal fees of £1,200 were incurred in relation to this.

Other unrestricted costs have shown a decrease due to agreeing a fixed rate for electricity which will be in place for a further two years.

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at £3k, which is equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. There were £14.5k (2025: £17.3k) of unrestricted reserves held as at 31 March 2026 – included within this are designated funds as agreed by the trustees to assist with the hut fundraising of £8k (2025: £Nil).

Risk management
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Review of activities and future developments
The Group continues to provide activities to support young people in the local areas, and has 4 units currently – one Squirrel drey, one beaver colony, one cub pack and one scout troop. The Group offers regular weekly meetings with a wide variety of activities and several camps for each unit during the year to spend time away from home in a safe environment.

In order to continue running the group effectively a new hut to replace the 1950s pre-fabricated hut needs to be built. Major efforts are underway to enable this to happen including applications for grant funding and fundraising within the local community which each of the units can also be involved in.

Structure, governance and management
These financial statements represent the 2nd year of operation since the Group was registered as an individual charity.

The trustees were voted in at the AGM in July 2025 with all major roles as required by the constitution filled. Trustees receive training from the Scout Association to ensure they are effective within their roles and sufficient safeguarding training is received for the Group's young people.

The trustees who served during the year and up to the date of signature of the financial statements were:
A Baigent
P Sadler
S Robinson
H Taylor
M Taylor
S Venton

The Trustees report was approved by the Board of Trustees.

S Venton
Trustee

Dated: 15 July 2026

1ST PETWORTH SCOUTS GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF 1ST PETWORTH SCOUT GROUP

I report to the charity trustees on my examination of the financial statements of 1st Petworth Scout Group (the charity) for the year ended 31 March 2026, which are set out on pages 4-15.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Emma Evans FCA, BFP, BA (Hons)

9 Sunny Down
Witley
Godalming
Surrey
GU8 5RP

Dated: 15 July 2026

1ST PETWORTH SCOUTS GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations and legacies	**3**	203	22,957	23,160	7,926
Charitable activities	**4**	1,834	2,365	4,199	3,369
Other trading activities	**5**	13,534	-	13,534	12,510
Other income	**6**	67	76	143	204
Total income		15,638	25,398	41,036	24,009
Expenditure on:					
Raising funds	**7**	688	660	1,348	790
Charitable activities	**8**	17,727	851	18,578	23,055
Total expenditure		18,415	1,511	19,926	23,845
Net incoming/(outgoing) resources before transfers		(2,777)	23,887	21,110	164
Gross transfers between funds		-	-	-	-
Net movement in funds		(2,777)	23,887	21,110	164
Fund balances at 1 April 2025		17,275	1,456	18,731	18,567
Fund balances at 31 March 2026		14,498	25,343	39,841	18,731

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 15 form part of these financial statements

1ST PETWORTH SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:				
Donations and legacies	**3**	7,016	910	7,926
Charitable activities	**4**	3,369	-	3,369
Other trading activities	**5**	6,169	6,341	12,510
Other income	**6**	204	-	204
Total income		16,758	7,251	24,009
Expenditure on:				
Raising funds	**6**	446	344	790
Charitable activities	**7**	17,547	5,508	23,055
Total expenditure		17,993	5,852	23,845
Net incoming/(outgoing) resources before transfers		(1,235)	1,399	164
Net movement in funds		(1,235)	1,399	164
Fund balances at 1 April 2024		18,510	57	18,567
Fund balances at 31 March 2025		17,275	1,456	18,731

1ST PETWORTH SCOUT GROUP

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**13**	22,584		759	
Cash at bank and in hand		19,666		19,025	
		42,250		19,784	
Creditors: amounts falling due within one year	**14**	(2,409)		(1,053)	
Net current assets			39,841		18,731
Total assets less current liabilities			39,841		18,731
Net assets			39,841		18,731
Income funds					
Restricted funds	**15**		25,343		1,456
Unrestricted funds	**16**		14,498		17,275
			39,841		18,731

The notes on pages 7 to 15 form part of these financial statements.

The financial statements were approved by the Trustees on 15 July 2026

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S Venton
Trustee

1 Accounting policies

Charity information

1st Petworth Scout Group is a charity registered in England and Wales. The registered office is Scout Hut, Sheepdown Drive, Petworth, West Sussex, GU28 0BW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Royal Charter, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 April 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds form part of unrestricted funds – they are earmarked and set aside by the trustees for a specific future project or contingency. Further details can be found in note 16.

Restricted funds are those donated for use in a particular area or specific purpose, the use of which is restricted to that area or purpose. Further details can be found in note 15.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and grant income are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Other income is recognised on a receivables basis or when in relation to a specific event, when that event has taken place.

1 Accounting policies **(Continued)**

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities. For more information on this allocation refer to the note below.

The costs of generating funds consist of costs relating to fundraising events.

The expenditure on charitable activities includes governance costs and support costs as shown in note 9. Costs relating to charitable activities include activity costs for young people as well as capitation fees, camp and event costs, and the cost of new equipment as well as maintenance of equipment.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs relating to trustee Board meetings.

Governance costs and support costs relating to charitable activities have all been allocated to unrestricted expenditure on charitable activities. The allocation of support and governance costs is analysed in note 9.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

2

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant estimates and judgements within these financial statements.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Total
	2026	**2026**	**2026**	2025
	£	**£**	**£**	£
Donations and gifts	203	2,957	3,160	675
Grants provided by other charities	-	20,000	20,000	7,251
	203	22,957	23,160	7,926

4 Charitable activities

	Unrestricted funds	**Restricted funds**	**Total**	Total
	2026	**2026**	**2026**	2025
	£	**£**	**£**	£
Fundraising activities	1,834	2,365	4,199	3,369
	1,834	2,365	4,199	3,369

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	2026	2026	2026	2025
	£	£	£	£
Membership fees	9,753	-	9,753	9,153
Camp income	2,117	-	2,117	3,252
Other event income	1,157	-	1,157	-
Hall hire	507	-	507	105
	13,534	-	13,534	12,510

6 Income from investments

	Unrestricted funds	Restricted funds	Total	Total
	2026	2026	2026	2025
	£	£	£	£
Interest receivable	67	76	143	204
	67	76	143	204

7 Raising funds

	2026 £	2025 £
Staging fundraising events	1,348	790
	1,348	790
Analysis by fund		
Unrestricted funds	688	446
Restricted funds	660	344
	1,348	790

8 Charitable activities

	2026 £	2025 £
Activity expenditure	955	553
Badges and uniforms	1,880	1,025
Camp costs	1,995	3,966
Capitation	3,564	2,784
Event costs	1,307	75
Equipment	1,214	5,743
HQ Grounds and maintenance costs	1,069	1,673
Meeting costs	969	772
Training	-	250
	12,953	16,841
Share of support costs (see note 9)	4,425	6,214
Share of governance costs (see note 9)	1,200	-
	18,578	23,055
Analysis by fund		
Unrestricted funds	17,727	17,547
Restricted funds	851	5,508
	18,578	23,055

9 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Bank fees	543	-	543	459	-	459
Insurance	724	-	724	762	-	762
Rent and rates	894	-	894	797	-	797
Utilities	1,076	-	1,076	3,569	-	3,569
Other costs	1,188	-	1,188	627	-	627
Legal and professional	-	1,200	1,200	-	-	-
	4,425	1,200	5,625	6,214	-	6,214
Analysed between						
Raising funds	-	-	-	-	-	-
Charitable activities	4,425	1,200	5,625	6,214	-	6,214
	4,425	1,200	5,625	6,214	-	6,214

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

There were no employees during the year.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	22,584	759

14 Creditors: amounts falling due within one year

	2026	2025
	£	**£**
Accruals and deferred income	2,409	1,053
	2,409	1,053

Deferred income

Movements on deferred income:

	£
At 1 April 2025	502
Amounts deferred in current period	525
Amounts released to income from previous periods	(502)
At 31 March 2026	525

Deferred income relates to camp income received prior to year end, where the camp is taking place post year end.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Hut fund	57	25,398	(660)	-	24,795
Hut presentation board fund	548	-	-	-	548
Tent fund	851	-	(851)	-	-
	1,456	25,398	(1,511)	-	25,343

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Hut fund	57	-	-	-	57
Hut presentation board fund	-	910	(362)	-	548
Tent fund	-	3,750	(2,899)	-	851
Camping shelters fund	-	2,591	(2,591)	-	-
	57	7,251	(5,852)	-	1,456

The purpose for each significant restricted fund is as follows:

Hut fund - Funds for the purposes of building the new Scout hut

Hut presentation board fund - Funds for the purposes of displaying the plans for the new Hut at events

Tent fund - Fund for the purchase, maintenance, training and assessment tools for tents

Camping shelters fund - Fund for the purchase and maintenance of camping shelters

16 Unrestricted funds

The unrestricted funds of the charity comprise funds that are freely available to be spent on the charity's general purposes and are not subject to specific conditions by donors or grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Designated funds	-	-	-	8,000	8,000
General funds	17,275	15,638	(18,415)	(8,000)	6,498
	12,275	15,638	(1,511)	-	14,498

	Movement in funds				
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Designated funds	-	-	-	-	-
General funds	18,510	16,758	(17,993)	-	17,275
	18,510	16,758	(17,993)	-	17,275

The purpose for the designated fund is as follows:

The trustees established the designated fund for the purpose of building the new Scout hut.

17 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2026 are represented by:						
Debtors	1,884	20,700	22,584	759	-	759
Cash at bank and in hand	15,007	4,659	19,666	17,569	1,456	19,025
Creditors due within one year	(2,393)	(16)	(2,409)	(1,053)	-	(1,053)
	14,498	25,343	39,841	17,275	1,456	18,731