1st Ottery St Mary Scout Group
Receipts and Payments Account

For the year from	1 April 2025	To	31 March 2026

Receipts and payments

	2025/2026				2024/2025	
	Unrestricted funds	Explorers	Restricted funds	Total funds	Total funds	Notes
	£	£	£	£	£	
Receipts						
Donations, legacies and similar income						
Membership subscriptions	11,518.00	2,615.00	0.00	14,133.00	15,972.20	1
Less: Membership subscriptions paid on (National/County/Area/District)	-7,390.00	-1,518.00	0.00	-8,908.00	-9,009.00	
Net membership subscriptions retained	4,128.00	1,097.00	0.00	5,225.00	6,963.20	
Donations	610.16	0.00	0.00	610.16	25.00	2
Gift Aid	6,376.11	0.00	0.00	6,376.11	1,289.32	4
Major Trip Activity Receipts	7,835.00	0.00	0.00	7,835.00	5,897.50	5
Other activities - gross receipts	0.00	0.00	0.00	0.00	0.00	
Sub total	18,949.27	1,097.00	0.00	20,046.27	14,175.02	
Grants						
Grants	0.00	0.00	4,960.00	4,960.00	4,140.00	3
Sub total	0.00	0.00	4,960.00	4,960.00	4,140.00	
Fundraising (gross)						
Pixie Day	1,700.00	0.00	0.00	1,700.00	1,500.00	
Hire of Scout Hall	3,044.00	0.00	0.00	3,044.00	2,811.00	
Fundraising events	493.81			493.81	3,184.91	
Other fundraising activities	0.00	0.00	0.00	0.00	0.00	
Sub total	5,237.81	0.00	0.00	5,237.81	7,495.91	
Investment income						
Bank interest	207.47	0.00	0.00	207.47	260.76	
Other investment income	0.00	0.00	0.00	0.00	0.00	
Sub total	207.47	0.00	0.00	207.47	260.76	
Total Gross Income	24,394.55	1,097.00	4,960.00	30,451.55	26,071.69	
Asset and investment sales, etc.	0.00	0.00	0.00	0.00	0.00	
Total receipts	24,394.55	1,097.00	4,960.00	30,451.55	26,071.69	

1st Ottery St Mary Scout Group
Receipts and Payments Account

For the year from	1 April 2025	To	31 March 2026	

Receipts and payments

	2025/2026 Unrestricted £	Explorers £	Restricted £	Total funds £	2024/2025 Total funds £	
Payments						
Charitable Payments						
Major Trip Activities	8,435.38	0.00	2,460.00	10,895.38	7,505.96	5
Other youth programme and activities	1,947.14	80.06	0.00	2,027.20	4,427.69	6
Adult support and training	942.78		0.00	942.78	536.76	7
Rent	1,250.00		0.00	1,250.00	1,250.00	
Utilities	2,769.05		0.00	2,769.05	2,173.51	8
Insurance	940.00		0.00	940.00	914.95	
Repairs and Renewals	997.08		0.00	997.08	529.68	
Cleaning	3,573.74		0.00	3,573.74	3,634.24	
Information Technology	865.01		235.00	1,100.01	503.30	9
Activitiy & Camping Equipment	793.06		3,133.00	3,926.06	262.43	
Loans to Other Groups			0.00	0.00	0.00	
Bank charges (CAF bank and GoCardless)	919.12	121.68		1,040.80	1,074.12	
Sundry Expenses	509.71			509.71	550.78	10
Sub total	23,942.09	201.74	5,828.00	29,971.83	23,363.42	
Fundraising expenses						
Fundraising costs	245.16	0.00	0.00	245.16	2,467.17	
Sub total	245.16	0.00	0.00	245.16	2,467.17	
Total payments	24,187.25	201.74	5,828.00	30,216.99	25,830.59	
Net of receipts/(payments)	207.30	895.26	-868.00	234.56	241.10	
Transfers between funds	0.00	0.00	0.00	0.00	0.00	
Cash funds last year end	13,956.76	369.16	6,180.00	20,505.92	20,264.82	11
Cash funds this year end	14,164.06	1,264.42	5,312.00	20,740.48	20,505.92	

1st Ottery St Mary Scout Group

Statement of assets and liabilities at the end of the year

			31 March 2026		31 March 2025	
	Unrestricted £		Restricted £	Total funds £	Total funds £	
Cash funds						
Bank current account	9,276.82	Note 15		9,276.82	4,152.63	
Bank deposit account	5,259.31		5,312.00	10,571.31	15,351.17	
OSM Expense Card account	892.35			892.35	1,002.12	
Cash/Floats				0.00	0.00	
Total cash funds	15,428.48		5,312.00	20,740.48	20,505.92	
Other monetary assets						
Tax claim	0.00		0.00	0.00	0.00	
Debts due from the County/Area/District/Group/Other Groups - see note 3	0.00		0.00	0.00	0.00	
Insurance claim	0.00		0.00	0.00	0.00	
Sub total	0.00		0.00	0.00	0.00	
Investment assets						
Investment property - detail	0.00		0.00	0.00	0.00	
Quoted investments	0.00		0.00	0.00	0.00	
Other investments - detail	0.00		0.00	0.00	0.00	
Sub total	0.00		0.00	0.00	0.00	
Non monetary assets for charity's own use						
Scout Hall	390,000.00		0.00	390,000.00	390,000.00	12
Scouting equipment, marqee etc	0.00		0.00	0.00	0.00	13
Sub total	390,000.00		0.00	390,000.00	390,000.00	
Liabilities						
Expenses incurred but not invoiced	0.00		0.00	0.00	0.00	
Subscriptions not yet paid	0.00		0.00	0.00	0.00	
Loans repayable in less than 2 years	0.00		500.00	500.00	500.00	14
Other liabilities	0.00		0.00	0.00	0.00	
Sub total	0.00		500.00	500.00	500.00	

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 7 July 2026 and signed on their behalf by

Signature	
	Chair
	Treasurer

No.	Line item	Note					
1	Membership Subscriptions	Gross subs, not accounting for GoCardless charges inc in row 62					
2	Donations	Various minor donations, plus £500 gratefully acknowledged from Honiton Round Table					
3	Grants	Grants received this year:					
		Tesco for the purchase of tents	500.00				
		Ottery Town Council to support Squirrels set up, Wifi equipment and Camp Cooking Equipment	1,000.00				
		Pain Trust - Grant to support Scout camp	960.00				
		Jack Riley Trust for the establishment of a Hardship fund	500.00				
		Norman Family Trust for Sleeping with Sharks camp	1,000.00				
		Gibson Family Trust for outside space improvement	500.00				
		Exeter Friendly Society for outside space improvement	500.00				
4	Gift Aid	Gift Aid reclaimed for financial years 2021-2023					
5	Events		Receipts	Payments	Grants	Net	
		Events - Beavers	543.00	663.90		-	120.90
		Events - Cubs * (includes main Beaver & Cub camp)	4,430.00	6,124.30	1,500.00	-	194.30
		Events - Scouts	2,790.00	3,906.21	960.00	-	156.21
			7,763.00	10,694.41	2,460.00	-	471.41
6	Meetings	Meetings - Squirrels		148.44			
		Meetings - Beavers		169.90			
		Meetings - Cubs		160.47			
		Meetings - Scouts		157.45			
7	Adult Support & Training	Training		553.68			
		Adult Uniforms (including some neckers which may be for members)		359.50			
		Gifts to members (usually leaving appreciation)		29.60			
				942.78			
				This year	Last year		
8	Utilities	British Gas		731.66	863.05		
		EDF		786.39	1,036.96		
		Water		1,251.00	273.50		
				2,769.05	2,173.51		
9	Other Running Costs	Information Technology					
		Online Scout Manager		354.44	203.30		
		Website		330.00	300.00		
		Telecomms		181			
				684.44	503.30		
10	Sundry Expenses						
		Food and refreshments for AGM		509.71			
				509.71			
11	Restricted funds	Norman Family Trust - to be used on the Sleeping With Sharks event		1000			
		Gibson Family Trust & Exeter Friendly Society for outside space improvement		1000			
		Ottery Town Council - for camping cooking equipment		465			
		Jack Riley Trust - Hardship Fund		500			
		Grants and donations have been received that are restricted to investment in the extension of the building, provision of toilet facilities and sound-dampening the hall. These are shown in a Restricted Fund. Major building work is now complete and cash funds in the Restricted Fund represent monies available to repay loans (£500) and grants/donations for smaller building projects.		1,680.00			
		Donation from closure of Ottery Twinning Association, intended to support activities like foreign trips and international understanding		1,000.00			
				5,645.00			
12	Scout Hall	The valuation of the Scout Hut was carried out in October 2020.					
13	Scouting equipment, marquee etc	Scout equipment and tents have been depreciated to zero value. These assets were reduced in value by 20% on a line by line basis. A detailed inventory of all equipment is held for insurance purposes.					
14	Loans	Loans were received in prior years to fund the shortfall between the estimated new building fundraising and the total estimated costs of the building work. £10,500 was repaid in 2015/16, and £500 remains outstanding at the request of the loaner.					
15	Explorers Bank Account	There is a defunct bank account which apparently contains around £500, but which no-one currently involved has access to. When access is obtained, the precise figure will be added to Explorers' assets.					

Trustees' Annual Report

For the period

From (start date) | | | . | | | | to end date | | | | | | |

Section A Reference and administration details

Charity name: 1st Ottery St Mary Scout Group

Other names the charity is known by:

Registered charity number (if any): 2 9 2 6 0 3

HQ registration number:

Charity's principal address:

Winters Lane
Ottery St Mary
Devon
Postcode E X 1 1 1 A R

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr Dean Stewart	Chairman	
2	Ms Nicola Hill	Treasurer	
3	Ms Kate James	Trustee	
4	Ms Jo Hounsell	Trustee	
5	Mr Christopher Hamilton	Trustee	
6	Mr Thomas Knight	Group Lead Volunteer	
7			
8			
9			
10			

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

Type of advisor	Name	Address

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution): The Group's governing documents are those of the 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.

How the charity is constituted (e.g. trust, association, company): The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods (e.g. appointed by, elected by): The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:	The Group is managed by the Group Trustee Board, 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 Trustee Board consists of the Chair, Treasurer and 8 Trustees and meets every 2 months.
Policies and procedures adopted for: a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them	Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board. This Group 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 everyone follows 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.

Section B	Structure, governance and management (continued)
	Risk and Internal Control (Specimen 1) 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. Similar reciprocal arrangements exist with these organisations. 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. Risk Assessments are undertaken before all activities. Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board has raised the value of subscriptions to increase the income to the group on an ongoing basis, and is now regularly applying for grants. Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a 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. Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was 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. **Risk and Internal Control (Specimen 2)** 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 a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	**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.

Summary of the main activities in relation to these objects

Membership of the Scout group remains high with a waiting list for a number of our sections. We have 107 young people across 5 sections: Squirrels, Beavers, Cubs, Scouts and Explorers section. During the year, we reduced from 2 each of Beavers & Cubs sections to 1 each, due to lack of volunteer support. The Squirrels section for 4-5 year olds was opened partly to provide a pipeline of volunteer leaders.

The values of Scouting are inculcated from a young age, when a young person commences Beavers. These are reinforced on a regular basis through the group activities at all levels. A great example of this would be the camps all of our groups have attended in the year.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

• policy on grantmaking;
• contribution made by volunteers;
• policy on investments.

Throughout the year we have undertaken a number of grant raising activities, and one fund-raising event. The grants are generally restricted to specific projects: camps, equipment, outside space renovation.

One grant, received from the Jack Riley trust, was to restart the Hardship fund. We had had several applications for support from the Hardship fund when it was non-existant, but these applications have not been forthcoming since the fund has been in place. We need to do a better job of advertising the availability of the fund, and the means & elibility to apply to it.

Public benefit statement

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.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

As outlined above, we have received several grants which have enabled us to run camps and activities. Starting the new Squirrels section has been a significant achievement, thanks to a grant from Devon County Council for £300. The Squirrels section is providing a valuable social connection for a set of children who were badly affected by lockdown isolation in infancy. A further part of this grant has enabled us to install wifi equipment, which brings telecommunications to the Scout Centre for the first time. This is essential for safeguarding, as we need now to be able to ensure the Scout Centre can be contacted when running activities.

We have had a set of resignations from our Trustee Board, including 2 chairmen. Finding and retaining volunteers remains a significant risk for the Group. We have onboarded a huge number of volunteers, and pushed them through training to become full members, thanks enormously to our trustee Jo Hounsell for achieving this.

Section E Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold circa £15,000 in reserve.

	The Group held approximately £20k of cash at year end. This was immediately followed by a £9,000 payment to central scouting, bringing us to the advised level of reserves. Further, we have not, as yet, returned to maximising the potential of the hall rental. There are several years of gift-aid relief to claim.The local Council review of leasehold costs has been further delayed and this is likely to lead to a significant increase in costs. We plan to investigate the costs of buying the freehold to negate future increased costs.
Quantify and explain any designations	The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using a mainstream bank.
Details of any funds materially in deficit (circumstances plus steps to eliminate)	None

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)	We will need to build a pipeline of volunteers from outside the parent group. We have received grants from the Norman Family Trust to enable cubs to attend the Sleeping with Sharks camp at the Plymouth Aquarium.

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Nicola Hill	DEAN STEWART
Position (eg Secretary, Chair)	Treasurer	CHAIR
Date	07 | 7 | 2026	7/7/26

Independent Examiner's Report to the Trustees of the

1ST OTTERY ST MARY SCOUT GROUP

I report on the accounts of the Group for the year ended 31 March 2026 which comprise the Receipts and Payments Account and the Statement of Assets and Liabilities 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 and 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 (the Charities Act)) 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 those records. It also includes 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 my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe 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 have 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: John Maybery

Address: 1 North Street, Ottery St Mary, EX11 1DR

Signature: .....

Date: 27/6/26 .....