REGISTERED CHARITY NUMBER: 300505

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

FOR

READING CENTRAL DISTRICT SCOUT COUNCIL

READING CENTRAL DISTRICT SCOUT COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 27
Detailed Statement of Financial Activities	28 to 29

READING CENTRAL DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2026

TRUSTEES	L Griffiths	Chair
	D Newman	Treasurer
	A Ritchie	Joint District Lead Volunteer
	T Phillips	Joint District Lead Volunteer
	K McCabe	14-24 District Team Lead
	C R Orr	
	N Phillips	
	I R May	
	M Taylor	
	P J Addington	
	C Moores	
REGISTERED CHARITY NUMBER	300505	
HQ REGISTRATION NUMBER	10212	
BANKERS	HSBC	
	Lloyds Bank	
	National Westminster Bank	
	Virgin Money	
PRINCIPAL ADDRESS	163 Northcourt Avenue	
	Reading	
	Berkshire	
	RG2 7HG	
INDEPENDENT EXAMINER	H Chaffey T/A Chaffey & Co	

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Reading Central District supports 11 groups that provide Scouting to approximately 800 young people in their respective areas of Reading.

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.

Significant activities

Our fun, inclusive youth programme gives young people adventurous nights away, skills-based badge work, and local community impact projects. These activities cultivate personal development, safety awareness, and active citizenship, directly fulfilling our core mission to prepare young people to make a positive contribution to society.

Public benefit

The charity's aims to develop young people and communities provides an identifiable public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

District Lead Volunteer Report

April 2025 to March 2026 has been another busy and successful period for Scouting across the District. Young people and volunteers have taken part in a wide range of activities, events and adventures, demonstrating the enthusiasm and commitment that continues to make our District thrive. It has been especially encouraging to see strong participation across all sections, from Squirrels through to Network.

Our Groups, Explorer Units and Network members were actively involved in a number of District and County events throughout the year. Highlights included the Three Towers event in April, the Dragon Boat Regatta in July, an ALPS summer visit, the Squirrel and Beaver Campfire in October, Remembrance parades in November, and the joint Reading Central and Pang Valley Cubs Chess Competition. These events provided valuable opportunities for young people to challenge themselves, develop new skills and build friendships with Scouts from across the District and County.

Adventure has remained at the heart of our programme. Every Group, Explorer Unit and Network offered nights away experiences, with many providing more than one opportunity during the year. Camps and residential experiences took place both within and beyond Berkshire, with some travelling as far as Derbyshire. Alongside this, all sections took part in a varied programme of off-site activities. These included hiking, cycling, climbing, horse riding, water activities, scuba diving, bat spotting, litter-picking projects, visits to fire stations and places of worship, Scalextric racing, participation in the VE Day 80th anniversary celebrations in London, and taking part in Monopoly Run Live.

Achievement and personal development continue to be recognised through our Top Awards. Census 2026 data shows that 10 of our 11 Groups and 1 of our 5 Explorer Units presented at least one Top Award during the year. The Network section also celebrated the completion of an Explorer Belt. Across the District, young people earned 15 Acorn Awards, 56 Bronze Awards, 59 Silver Awards, 17 Gold Awards, 1 Platinum Award, 4 Diamond Awards, 1 Explorer Belt and 28 Young Leader Belt Buckles. These awards represent significant commitment, perseverance and growth by our young people.

While there are many successes to celebrate, there has been considerable variation in award achievements compared with the previous year. In particular, the number of Gold and Platinum Awards remains lower than we would hope given the number of young people in those sections. As a result, the Programme Team will be working closely with Troops and the 14-24 Team during the coming year to better understand the barriers to completion and to support more young people in achieving these important milestones. We remain grateful to all our volunteers, trustees and supporters whose dedication makes these opportunities possible and helps Scouting continue to have a positive impact on the lives of young people across the District.

It was good to see modest growth in the District, in both young people and adult volunteers, during 2025/26. It was also great to welcome new Group Lead Volunteers at 3rd Reading, 52nd Reading, 89th Reading and to see them settling well into their roles. All Groups have identified a need for additional volunteers, and we will continue to support recruitment across the District over the coming year.

The new Scout Association Adult Management system continued to improve over the course of the year, and by the end of March 2026 it was getting close to providing a minimum viable product to support the management of adult volunteers, which should help free up some volunteer time for other tasks.

Our thanks go to all the adults supporting Scouting across Reading Central, whether in a team member role or a support role, for helping to deliver an exciting programme for our young people.

Alison and Tony

Charitable Activities
The charitable activities during the year were as follows:

Youth programme and activities
All groups in the reporting period were able to offer young people a nights away activity along with a balanced programme that included activities at respective groups normal meeting places along with a variety of activities away from the normal meeting place. More detail is provided in the District Lead Volunteer Report above.

The main expenditure for youth programme and activities in the district's accounts for the year was as follows:

- ALPS25
- Three Towers Hike 2025
- Other events: district Beaver campfire, Berkshire Scouts "Wild Adventure Day", Reading Pride

Grants were paid out to 3rd Reading to set up an Explorer section, 89th Reading to provide a hardship grant to support a young member and to Reading Scout and Guide Joint Headquarters Trust to install WiFi in the new headquarters.

Reading Scout & Guide Shop
At the beginning of the year, the Reading Scout & Guide Shop continued to operate from temporary premises while construction of the new headquarters was completed. Following practical completion, the shop returned to the headquarters on 17 May 2025.

The commitment of the volunteer shop staff enabled the shop, while operating from its temporary premises in Zinzan Street, to maintain a relatively uninterrupted supply of uniform, badges and resources to members throughout the construction period.

Following the return to the new headquarters, customer levels have recovered to at least those experienced prior to the rebuild.

Operation and maintenance of property
The new building is already demonstrating improved energy and water efficiency compared with the previous headquarters, with a significant reduction in utility costs. These savings are, however, partly offset by increased costs associated with lift maintenance, fire alarm maintenance, business rates and insurance.

The trustees are pleased that the Scouting and Guiding sections have returned to the headquarters following completion of the rebuild. There has also been considerable interest from external organisations seeking to hire rooms and halls within the property. The trustees will continue to prioritise the requirements of uniformed Scouting and Guiding users and other youth groups wherever possible.

Hire of facilities to Guiding and Scouting
During the construction of the new headquarters, lettings to Guiding and Scouting groups were not possible and this continued during the first third of the financial year. During this period, groups were supported in identifying suitable alternative temporary meeting locations.

Following the reopening of the headquarters, Guiding and Scouting groups were able to return to the building and resume their normal use of the facilities.

Rebuild of Reading Scout & Guide Headquarters

The construction of the new Reading Scout & Guide Headquarters was practically completed in May 2025, marking the commencement of the 12-month defects rectification period.

The new headquarters was progressively brought into use during the remainder of the summer term, with the building returning to more normal levels of use from the commencement of the autumn term in 2025.

The majority of the cost of the rebuild was funded by a grant from the Department for Culture, Media and Sport (DCMS) Youth Investment Fund, with the balance funded by the HQ Trust.

The trustees would like to record their appreciation of the project oversight team, who contributed significant time and commitment to the successful delivery of the new headquarters.

As a result of cost increases during the project, a number of items were removed from the main construction contract, principally those with a high labour content. It was intended that these works would be undertaken retrospectively by the Joint Management Committee and working parties as funding and resources became available.

During the eight months following practical completion, significant progress was made in completing these additional works and improving the facilities. This included landscaping and planting, installation and equipping of the main kitchen, installation of a mesh Wi-Fi system, and the sourcing and installation of furniture throughout the building, together with several other smaller works.

At 31 March 2026, the principal outstanding works were:
- installation of acoustic measures in the main hall;
- external works to clear and establish the additional land to the rear of the property; and
- securing funding for, and installation of, video conferencing and video learning equipment.

Nominee for HQ rebuild

During the year, the charity continued to act as nominee in respect of the HQ Trust's grant from the DCMS Youth Investment Fund. The grant funding concluded during the year and the building has now entered the maintenance and inspection period specified within the building contract.

The property remains subject to restrictions imposed by DCMS, including the requirement to obtain permission before disposing of, transferring or changing the use of the building. DCMS retains a monitoring and inspection interest in the building for a period of 10 years from the date of practical completion.

Funds received from other groups

No groups closed during the year. A debtor balance due to the District from a closed group was paid during the year from funds received previously from the closed group.

FINANCIAL REVIEW

Financial position

The unrestricted income of the charity during the year totalled £97,514 (2025: £104,769). This comprised membership subscriptions of £64,239, badge and merchandise sales of £30,558, bank interest of £614, programme activities income of £459, lettings income of £1,625, with the remaining £19 comprising donations and a correction of closed group fund income received in 2024.

Restricted income of £316,818 (2025: £1,692,274) comprised grant revenue from the Youth Investment Fund towards the ongoing HQ rebuild of £304,368, income from ALPS25 of £11,400 and £1,050 rebuild income from sales and donations.

Unrestricted expenditure for the year totalled £96,447 (2025: £105,389). This comprised £24,928 relating to badges and merchandise purchased for sale, £57,810 membership fees paid to county, £5,907 on youth programme activities, £1,600 on accountancy fees and £6,202 relating to operating costs of the HQ building.

Restricted expenditure of £162,667 (2025: £844,273) mostly comprised the £149,694 Girlguiding 50% share of the YIF grant expenditure, which was facilitated by the district as nominee. The remaining restricted expenditure comprised a £337 net refund of rebuild costs paid in 2025 and £13,310 of costs relating to ALPS25.

The total surplus for the year was £155,218 (2025: £847,381), which mostly comprised the grant income that financed fixed asset building additions. The total fixed asset additions in the year relating to the new HQ totalled £200,334.

It should also be noted that the consolidation of Reading Scout and Guide Joint Headquarters Trust's income and expenditure is not comparable between 2026 and 2025. The trust's year end is 31 July. The period consolidated for 2026 is 1 April 2025 to 31 March 2026 and for 2025 was 1 August 2023 to 31 March 2025.

Investment policy and objectives

The charity's cash reserves are modest. As such, there are insufficient funds to warrant longer term investments, such as stocks and shares. The charity has therefore adopted a low risk strategy to the investment of its funds, using interest-paying bank accounts where appropriate. All funds are held in cash, only using mainstream banks or building societies.

The trustees regularly monitor cash reserves and the bank interest received, to ensure that the charity obtains maximum value from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn. If such accounts are used, trustees will first consider the cashflow requirements of the charity.

FINANCIAL REVIEW

Reserves policy

Every year the trustees review the charity's reserves policy. The policy's aim is to ensure financial stability and the continuity of charitable activities. This involves holding adequate resources to mitigate risks, fund development, and respond to unforeseen financial challenges.

The reserves policy establishes a target for the level of free reserves, as represented by the balance of the General Fund. This target is based on a risk assessment of the likely financial impact on the charity's activities, caused by a decline in income, an inability to meet its financial obligations, or an inability to reduce expenditure in the short term. The risk assessment also considers how likely these circumstances are to occur. The policy aims to create a balance between spending the maximum amount of income raised as soon as we receive it, while maintaining an appropriate level of reserves so the charity can operate uninterrupted. It also provides parameters for future budgeting, strategic plans, and decision making.

The COVID-19 pandemic showed how unexpected events can create significant short-term reductions in income while the need to maintain member services remains high. The trustees currently believe that the appropriate target for free reserves should be based on one year’s unrestricted expenditure on youth programme and activities.

Based on unrestricted charitable expenditure on youth programme and activities of £68,661 for the year ending 31 March 2026, this would indicate a target reserves level of £69k.

As of 31 March 2026, the charity had general free reserves of £62,686 (2025: £62,137), £6k under the target reserves level.

The trustees expect to preserve (and marginally build) reserves next year, through increased revenue from annual membership fees and monitoring of the level of unrestricted expenditure on future events.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

Over the past two years, Reading Central District has experienced steady year-on-year growth of approximately 3%. This places the district ahead of the national trend and among the leading districts in Royal Berkshire.

The charity's objective for the future is to increase youth membership by 5%, with a particular focus on expanding opportunities for the youngest members. To support this, the charity plans to open two new Squirrel Dreys for children aged 4-6 and ensure that all groups are actively offering Scouting across the Beaver, Cub,
Scout, and Explorer sections to make full use of available spaces.

Achieving this growth will require an increase in adult volunteers. The charity will be working closely with the County Development Team to support recruitment and engagement efforts.

The completion of the Reading Scout & Guide Headquarters will enable the district to further promote scouting in the surrounding area. Specifically, the 52nd Reading Scout Group will receive targeted support, now that they have access to the new facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity and is controlled by its governing documents, those of 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 District is a trust, established under its rules, which are common to all Scouts.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. This includes the following:

Trustee vacancies should be advertised widely, including to all members of the Scout Council aged 18 or over, so that it is clear that it is an open selection process. It may include a nominations process or an election process or other locally appropriate procedures. Persons recommended for appointment to the Trustee Board may include members of the Scout Council but may also include people from outside the Scout Council (including people from outside Scouts) provided that there is no conflict of interest.

Ex officio Trustees serve as a Trustee for as long as they hold the ex officio role. Their membership of the Trustee Board ceases as soon as they are no longer in a role that includes Trustee responsibility.

Appointed Trustees (including Chair and Treasurer) are appointed by the Scout Council at their AGM for an initial period of no longer than three years. The Scout Council may agree further periods of appointment.

Co-opted Trustees are appointed by the Trustee Board for an initial period of one year. Further periods of appointment may be agreed by the Trustee Board, however co-opted Trustees are encouraged to move to being appointed Trustees at the next AGM.

A volunteer who has been a Trustee on a specific Trustee Board for a total of nine years (which need not be consecutive) may be considered for re-appointment to the same Trustee Board after a gap of a minimum of three years. If so reappointed, the nine-year rule above also applies from the date of reappointment. The nine-year Trustee maximum term rule comes into effect from the AGM held during 2024 and does not include years served as a Trustee prior to the 2024 AGM.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is administered by the District Trustee Board. There are a minimum of 5 members, with a maximum of 12. The board is comprised as follows:

- Elected members x2 (Chair and Treasurer)
- Ex Officio Trustee x1 (District Lead Volunteer)
- Additional appointed members, minimum of 2, maximum of 9

There are three classifications of Trustee:

Ex officio	Trustees by virtue of their role in Scouts. They are a vital part of the Trustee Board, providing a clear link with the leadership and operation of the charity. For the District Trustee Board this is the District Lead Volunteer and the District Youth Lead.
Appointed	Trustees appointed by the Scout Council at their AGM following a rigorous and transparent selection process agreed by the members of the Trustee Board. This includes the Chair and Treasurer roles. Vacancies for appointed Trustees only occur at the end of their period of appointment.
Co-opted	Trustees appointed by the Trustee Board. Co-opting offers the Trustee Board a way of broadening its skills mix or to introduce potential new Trustees mid year, as well as providing a method of filling vacancies that may occur between AGMs.

The background of the trustees covers a wide range of experience in business and other charity roles.

Trustees ensure the following:
- The charity is well managed
- Risks are assessed and mitigated
- Buildings and equipment are in good working order
- Compliance with legal requirements, organisational policies and rules

The support of the trustees assists other volunteers to run high-quality and safe programmes that give young people skills for life.

Decision making

There are general meetings every two months and one annual general meeting per annum. Ad hoc meetings for specific subjects are held when required. All decisions are made by the general meetings, which must have a quorum of 4 trustees. Decisions are made by a majority of votes cast by those present at the meeting. In the event of an equal number of votes being cast on either side, the resolution is taken not to be carried.

The secretary is responsible for maintaining minutes of trustee meetings.

Induction and training of new trustees

Trustees are inducted and trained in accordance with the Policy, Organisation and Rules of the Scout Association. This includes completing the Being a Scouts Trustee learning within six months of joining as a trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

District Trustee Board 2025/26

The trustees and officers serving during the year and since the year end were as follows:

EX OFFICIO	A Ritchie	Joint District Lead Volunteer
APPOINTED	L Griffiths	Chair
	D J Newman	Treasurer
	A E J Phillips	Joint District Lead Volunteer
	K McCabe	14-24 District Team Lead
	C R Orr	
	N R T Phillips	
	I R May	
	M Taylor	
	P J Addington	
	C A Moores	
CO-OPTED	None	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major strategies, business and operational risks which they believe the charity faces. The external risks and exposure are kept under constant review, together with the internal aspects of health and safety. A risk register has been established and will be reviewed annually to ensure risks are effectively managed by the charity.

The major risks and preventative measures in place are:

Damage to building, property and equipment	The charity has sufficient buildings and contents insurance in place to mitigate against permanent loss. As a short-term solution in the event of temporary loss, the charity would request the use of buildings, property and equipment from neighbouring organisations (such as churches, community centres, other Girlguiding or Scouting groups).
Injury to leaders, helpers, supporters and members	District volunteers are members of the Scout Association and, as such, are included in the national accident insurance policy.
All activities and nights away events follow the Scout Association rules	Risk Assessments are reviewed before activities can take place by groups and units within the district. Activities and Nights Away events are notified using the Berkshire Scouts notification systems, which include submission of a Risk Assessment.
Reduction or loss of volunteers	The charity is totally reliant on volunteers to run and administer its activities. If there were a reduction in the number of volunteers to an unacceptable level in a particular area, then there would have to be a contraction, consolidation of activities, or closure of part of the district operations.
YIF grant and rebuild of the headquarters	The charity acts as nominee for a grant awarded by the Youth Investment Fund to cover the cost of rebuilding the Reading Scout & Guide Joint Headquarters in Northcourt Avenue. The main risks associated with the project were: - Financial shortfall - Incomplete building - Withdrawal of grants - Negative and reputational To mitigate these risks, an oversight team was formed on behalf of the trustees. The team worked closely with the project and its funding. A separate risk register was created for operational specifics and was used within the team.
Internal controls	Systems of internal controls are in place to provide reasonable assurance against material mismanagement or loss. These include dual signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.
Trustee liability	Insurance cover of £1m is held.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 28 September 2026 and signed on its behalf by:

L Griffiths - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF READING CENTRAL DISTRICT SCOUT COUNCIL

Independent examiner's report to the trustees of Reading Central District Scout Council
I report to the charity trustees on my examination of the accounts of Reading Central District Scout Council (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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 content 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.

Hannah Chaffey ACA

H Chaffey T/A Chaffey & Co
9 Lane End Close
Shinfield, Reading
Berkshire
RG2 9AS

30 September 2026

READING CENTRAL DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	**31.3.26 Total funds £**	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	**28**	**300**	**328**	1,000
Charitable activities	6				
Reading Scout & Guide Shop		**26,342**	**-**	**26,342**	34,612
Hire of facilities to Guiding and Scouting		**1,571**	**-**	**1,571**	969
Rebuild of Reading Scout & Guide HQ		**-**	**152,184**	**152,184**	846,137
Youth programme and activities		**68,914**	**11,400**	**80,314**	66,315
Funds received from other groups		**(9)**	**-**	**(9)**	-
Nominee for HQ rebuild (Girlguiding share)		**-**	**152,184**	**152,184**	846,137
Other trading activities	4	**54**	**750**	**804**	666
Investment income	5	**614**	**-**	**614**	1,207
Total		**97,514**	**316,818**	**414,332**	1,797,043
EXPENDITURE ON					
Charitable activities	7				
Reading Scout & Guide Shop		**21,484**	**-**	**21,484**	30,611
Operation and maintenance of property		**6,302**	**-**	**6,302**	10,119
Rebuild of Reading Scout & Guide HQ		**-**	**(337)**	**(337)**	10,221
Youth programme and activities		**68,661**	**13,310**	**81,971**	64,659
Nominee for HQ rebuild (Girlguiding share)		**-**	**149,694**	**149,694**	834,052
Total		**96,447**	**162,667**	**259,114**	949,662
NET INCOME		**1,067**	**154,151**	**155,218**	847,381
Transfers between funds	16	**(40,847)**	**40,847**	**-**	-
Net movement in funds		**(39,780)**	**194,998**	**155,218**	847,381
RECONCILIATION OF FUNDS					
Total funds brought forward		**297,969**	**892,623**	**1,190,592**	343,211
TOTAL FUNDS CARRIED FORWARD		**258,189**	**1,087,621**	**1,345,810**	1,190,592

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	**31.3.26 Total funds £**	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	11	**153,807**	**1,094,313**	**1,248,120**	1,047,786
CURRENT ASSETS					
Stocks	12	**18,209**	**-**	**18,209**	14,494
Debtors	13	**55,134**	**6,290**	**61,424**	80,578
Cash at bank and in hand		**103,811**	**1,254**	**105,065**	161,786
		177,154	**7,544**	**184,698**	256,858
CREDITORS					
Amounts falling due within one year	14	**(72,772)**	**(14,236)**	**(87,008)**	(114,052)
NET CURRENT ASSETS		**104,382**	**(6,692)**	**97,690**	142,806
TOTAL ASSETS LESS CURRENT LIABILITIES		**258,189**	**1,087,621**	**1,345,810**	1,190,592
NET ASSETS		**258,189**	**1,087,621**	**1,345,810**	1,190,592
FUNDS	16				
Unrestricted funds				**258,189**	297,969
Restricted funds				**1,087,621**	892,623
TOTAL FUNDS				**1,345,810**	1,190,592

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2026 and were signed on its behalf by:

L Griffiths - Trustee

D J Newman - Trustee

The notes form part of these financial statements

READING CENTRAL DISTRICT SCOUT COUNCIL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	**31.3.26** **£**	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	1	**142,900**	845,572
Net cash provided by operating activities		**142,900**	845,572
Cash flows from investing activities			
Purchase of tangible fixed assets		**(200,334)**	(876,457)
Interest received		**614**	1,207
Net cash used in investing activities		**(199,720)**	(875,250)
Change in cash and cash equivalents in the reporting period		**(56,820)**	(29,678)
Cash and cash equivalents at the beginning of the reporting period	2	**159,485**	189,163
Cash and cash equivalents at the end of the reporting period	2	**102,665**	159,485

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26	31.3.25
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**155,218**	847,381
Adjustments for:		
Interest received	**(614)**	(1,207)
(Increase)/decrease in stocks	**(3,715)**	511
Decrease/(increase) in debtors	**19,154**	(80,578)
(Decrease)/increase in creditors	**(27,143)**	79,465
Net cash provided by operations	**142,900**	845,572

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.26	31.3.25
	£	£
Cash in hand	**75**	75
Notice deposits (less than 3 months)	**104,990**	161,711
Overdrafts included in bank loans and overdrafts falling due within one year	**(2,400)**	(2,301)
Total cash and cash equivalents	**102,665**	159,485

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	**At 31.3.26**
	£	£	**£**
Net cash			
Cash at bank and in hand	**161,786**	**(56,721)**	**105,065**
Bank overdraft	**(2,301)**	**(99)**	**(2,400)**
	159,485	**(56,820)**	**102,665**
Total	**159,485**	**(56,820)**	**102,665**

The notes form part of these financial statements

1. CHARITY INFORMATION

Reading Central District Scout Council is an unincorporated charity. The charity's principal address is 163 Northcourt Avenue, Reading, Berkshire, RG2 7HG.

The principal activity of the charity is the furtherance of Scouting in the Reading area.

The financial statements are presented in sterling (£) and are rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 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 financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Units which collect receipts for purchases in the year and return them to the shop receive 10% of their value as cashback. This is recognised at the HQ's accounting year end in respect of the corresponding purchases that took place in that year.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets
Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost is determined using the first-in, first-out (FIFO) basis.

continued...

2. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from tax on its charitable activities.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Financial instruments
Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument and are offset only when the charity has a legal enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise and settle the liability simultaneously.

Trade and other debtors which are receivable in one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

Cash and cash equivalents comprise cash at bank and in hand and deposits held at call with banks.

Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into. Trade and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being transaction price less any amounts settled.

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	**31.3.26 Total funds**	31.3.25 Total funds
	£	£	**£**	£
Donations	**28**	**300**	**328**	1,000

continued...

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	**31.3.26 Total funds £**	31.3.25 Total funds £
Lettings income - external	**54**	**-**	**54**	666
Sale of surplus materials	**-**	**750**	**750**	-
	54	**750**	**804**	666

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	**31.3.26 Total funds £**	31.3.25 Total funds £
Deposit account interest	**614**	**-**	**614**	1,207

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	**31.3.26 £**	31.3.25 £
Shop sales	Reading Scout & Guide Shop	**26,342**	34,612
Guiding & Scouting lettings	Hire of facilities to Guiding and Scouting	**1,571**	969
Grants	Rebuild of Reading Scout & Guide HQ	**152,184**	846,137
District badge sales	Youth programme and activities	**4,216**	5,307
Grants	Youth programme and activities	**600**	-
Membership subscriptions	Youth programme and activities	**64,239**	56,160
Activities - Beavers	Youth programme and activities	**132**	1,815
Activities - Cubs	Youth programme and activities	**-**	63
Activities - Explorers	Youth programme and activities	**10,800**	-
Activities - Young Leaders	Youth programme and activities	**-**	440
Event - Three Towers Hike	Youth programme and activities	**327**	2,530
Group closure - 71st Reading	Funds received from other groups	**(9)**	-
Grants	Nominee for HQ rebuild (Girlguiding share)	**152,184**	846,137
		412,586	1,794,170

Grants received, included in the above, are as follows:

	31.3.26 £	31.3.25 £
YIF Grant	**304,368**	1,692,274
The Pawprint Trust	**600**	-
	304,968	1,692,274

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Reading Scout & Guide Shop	**21,484**	**-**	**-**	**21,484**
Operation and maintenance of property	**6,202**	**-**	**100**	**6,302**
Rebuild of Reading Scout & Guide HQ	**(337)**	**-**	**-**	**(337)**
Youth programme and activities	**77,493**	**2,057**	**2,421**	**81,971**
Nominee for HQ rebuild (Girlguiding share)	**149,694**	**-**	**-**	**149,694**
	254,536	**2,057**	**2,521**	**259,114**

8. GRANTS PAYABLE

The total grants paid to institutions during the year was as follows:

	31.3.26	31.3.25
	£	£
Explorer Section Setup Grant - 3rd Reading	**1,000**	-
WINGS Hardship Grant - 89th Reading	**425**	-
WiFi Grant - Scout and Guide Joint HQ (Girlguiding 50%)	**632**	-
	2,057	-

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Operation and maintenance of property	**-**	**-**	**100**	**100**
Youth programme and activities	**887**	**34**	**1,500**	**2,421**
	887	**34**	**1,600**	**2,521**

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025. There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

11. TANGIBLE FIXED ASSETS

	Scout & Guide HQ £	The Warren £	Totals £
COST			
At 1 April 2025	**972,786**	**75,000**	**1,047,786**
Additions	**200,334**	**-**	**200,334**
At 31 March 2026	**1,173,120**	**75,000**	**1,248,120**
NET BOOK VALUE			
At 31 March 2026	**1,173,120**	**75,000**	**1,248,120**
At 31 March 2025	972,786	75,000	1,047,786

Fixed assets comprise the charity's 50% share in:
- Riverside land (Plot 3) at The Warren, Reading
- Land and building at Reading Scout and Guide Joint Headquarters, 163 Northcourt Avenue, Reading

All fixed assets are considered functional assets, used for activities in either the furtherance or support of the trust's objectives. The land costs included in fixed assets are unrestricted funds and total £153,807 (comprising The Warren £75,000, HQ £70,000, additional land at the HQ £8,807).

The rebuilt Headquarters has restrictions in place and as such is treated as restricted funds. Restrictions are specified as part of the Youth Investment Fund grant agreement, including seeking permission before disposing, transferring or changing the use of the building. The Department for Digital, Culture, Media and Sport has a monitoring and inspection interest in the building until 10 years after the date of practical completion.

12. STOCKS

	31.3.26 **£**	31.3.25 £
Reading Scout & Guide Shop	**13,481**	10,336
District badge stock	**4,728**	4,158
	18,209	14,494

Reading Scout & Guide Shop stock comprises uniform, resources and badges sold to Girlguiding and Scouting members, as part of the delivery of the charities' programmes.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	**44,693**	-
Rent deposit	**-**	500
Reading Scout & Guide HQ	**9,833**	8,567
Retention receivable	**-**	71,511
Prepayments and accrued income	**6,898**	-
	61,424	80,578

The Reading Scout & Guide HQ debtor is the 50% Girlguiding share owed to Reading Central District Scout Council. The total debtor comprises a £2,053 timing difference on reimbursement of expenditure (2025: £2,679 creditor) and a £17,614 loan repayable on demand (2025: £17,134). This loan financed the purchase of additional land at the Northcourt Avenue headquarters.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Overdrawn fund bank balances (see note 15)	**2,400**	2,301
Trade creditors	**3,696**	-
Reading Scout & Guide HQ	**-**	1,340
Group funds held	**1,671**	686
Retention deferred income	**-**	71,511
Accrued expenses	**9,476**	4,320
Deferred income	**69,765**	33,894
	87,008	114,052

15. OVERDRAWN FUND BANK BALANCES

Overdrawn fund bank balances occur when there is a timing difference between the expenditure incurred for a fund and the income being received into the charity's bank account. None of the charity's bank accounts were overdrawn at the year end. Post year end the funds resumed a positive fund bank balance.

continued...

16. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	**62,137**	**1,890**	**(1,341)**	**62,686**
Functional fixed assets	**153,567**	**-**	**240**	**153,807**
The Warren Fund	**5,237**	**-**	**-**	**5,237**
The Closed Group Fund	**7,713**	**(1,009)**	**-**	**6,704**
The Croton Access to Adventure Fund	**2,765**	**(425)**	**(1,200)**	**1,140**
Reading Scout & Guide Joint HQ Trust	**66,550**	**611**	**(38,546)**	**28,615**
	297,969	**1,067**	**(40,847)**	**258,189**
Restricted funds				
Rebuild of Reading Scout & Guide HQ	**894,219**	**153,571**	**38,937**	**1,086,727**
The Squirrel Training Fund	**500**	**-**	**-**	**500**
Reading Scout & Guide HQ Grant	**(2,490)**	**2,490**	**-**	**-**
The Hugh Boddington Fund	**394**	**-**	**-**	**394**
ALPS2025	**-**	**(1,910)**	**1,910**	**-**
	892,623	**154,151**	**40,847**	**1,087,621**
TOTAL FUNDS	**1,190,592**	**155,218**	**-**	**1,345,810**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**69,126**	**(67,236)**	**1,890**
The Closed Group Fund	**(9)**	**(1,000)**	**(1,009)**
The Croton Access to Adventure Fund	**-**	**(425)**	**(425)**
Reading Scout & Guide Joint HQ Trust	**28,397**	**(27,786)**	**611**
	97,514	**(96,447)**	**1,067**
Restricted funds			
Rebuild of Reading Scout & Guide HQ	**153,234**	**337**	**153,571**
Reading Scout & Guide HQ Grant	**152,184**	**(149,694)**	**2,490**
ALPS2025	**11,400**	**(13,310)**	**(1,910)**
	316,818	**(162,667)**	**154,151**
TOTAL FUNDS	**414,332**	**(259,114)**	**155,218**

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	58,985	3,152	-	62,137
Functional fixed assets	145,000	-	8,567	153,567
The Warren Fund	5,237	-	-	5,237
The Closed Group Fund	7,713	-	-	7,713
The Croton Access to Adventure Fund	2,765	-	-	2,765
Reading Scout & Guide Joint HQ Trust	92,484	(3,772)	(22,162)	66,550
	312,184	(620)	(13,595)	297,969
Restricted funds				
Rebuild of Reading Scout & Guide HQ	26,329	854,295	13,595	894,219
The Squirrel Training Fund	500	-	-	500
Reading Scout & Guide HQ Grant	3,804	(6,294)	-	(2,490)
The Hugh Boddington Fund	394	-	-	394
	31,027	848,001	13,595	892,623
TOTAL FUNDS	343,211	847,381	-	1,190,592

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,811	(64,659)	3,152
Reading Scout & Guide Joint HQ Trust	36,958	(40,730)	(3,772)
	104,769	(105,389)	(620)
Restricted funds			
Rebuild of Reading Scout & Guide HQ	864,516	(10,221)	854,295
Reading Scout & Guide HQ Grant	827,758	(834,052)	(6,294)
	1,692,274	(844,273)	848,001
TOTAL FUNDS	1,797,043	(949,662)	847,381

Description, nature and purposes of the funds:

General funds
General funds are available for the furtherance of the charity's objectives.

continued...

16. MOVEMENT IN FUNDS - continued

Designated funds
The following designated funds remain part of the charity's unrestricted funds, but are set aside for specific purposes. Trustees can decide to remove the designation at a later date, releasing funds for other purposes.

Reading Scout and Guide Joint Headquarters Trust
The charity's 50% share of the unrestricted funds of the trust. The trust operates the HQ, as well as the Reading Scout & Guide Shop, which operates from the HQ.

Functional fixed assets
The charity's 50% share of the value of functional fixed assets used to further the headquarters trust's aims. This comprises the land owned at the Warren and Northcourt Avenue headquarters.

The Warren Fund
Fund established in 2012 with the proceeds of the sale of riverside land in The Warren. Its objective is to fund projects which promote scouting for all scouts in the District.

The Closed Group Fund
Funds arising from the closure of groups, which are used for any outstanding running costs associated with those groups, or to provide assistance with setting up new groups or sections.

The Croton Access to Adventure Fund
Established during the 2014/15 year, this fund provides assistance to scouts from the District taking part in organised scouting activities, both in the UK and internationally.

Restricted funds
Funds with restricted purposes are as follows:

Reading Scout and Guide Joint Headquarters Grant
Grant received from the Social Investment Business Foundation as part of the Youth Investment Fund Phase 2. These funds were received as nominee for the headquarters trust and have been operated on the trust's behalf.

Rebuild of Reading Scout & Guide HQ
This comprises the charity's 50% share of the rebuilt Northcourt Avenue headquarters. The building is subject to restrictions on its use, transfer and disposal, outlined in the grant agreement with the Youth Investment Fund.

The Squirrel Training Fund
Grant received from the Scout Association in respect of training for Squirrels leaders.

The Hugh Boddington Fund
Bequeathed funds, formerly managed by the Berkshire County Scout Council. Used for promoting scouting within certain areas of the District.

ALPS2025
Funds received in respect of the ALPS2025 trip, held in summer 2025.

World Scout Jamboree 2027
Funds received in respect of the 2027 World Scout Jamboree, to be held in summer 2027.

 continued...

16. MOVEMENT IN FUNDS - continued

Transfers between funds

During the year the following fund transfers took place:

Transfer of £240 (2025: £8,567) from the Reading Scout and Guide Joint Headquarters Trust fund to the designated functional fixed assets fund. This was in respect of the purchase of a functional asset (additional land at the Northcourt Avenue headquarters).

Transfer of £38,937 (2025: £13,595) from the Reading Scout and Guide Joint Headquarters Trust fund to the Rebuild of Reading Scout & Guide HQ restricted funds. This transfer from the HQ's unrestricted funds was required to finance a deficit on the restricted fund.

Transfer of £710 (2025: £nil) from the general fund to the ALPS2025 fund. This related to the district's contribution towards leader fees for the event.

Transfer of £1,200 (2025: £nil) from The Croton Access to Adventure Fund to the ALPS2025 fund. This related to the district's contribution towards participant fees for the event.

Transfer of £631 (2025: £nil) from the general fund to the Reading Scout and Guide Joint Headquarters Trust fund. This related to the district's 50% share of the grant made to the trust for WiFi installation.

17. RELATED PARTY DISCLOSURES

Reading Scout and Guide Headquarters Trust was formed by a Trust Deed dated 12 November 1958 and is registered as a trust with the Scout Trust Corporation and the Guide Trust Corporation. The trust was set up to manage property at 163 Northcourt Avenue and The Warren.

At 31 March 2026 there were three sponsoring units, as follows:

- Reading Central District Scout Council (50% share)
- Girlguiding Reading Abbey Division (25% share)
- Girlguiding Reading Riverside Division (25% share)

During the year, the charity acted as nominee for a grant from the Youth Investment Fund on behalf of the trust. This grant (for the redevelopment of the joint headquarters building) ceased during the accounting year.

A loan was also provided to the trust in order to finance costs relating to the rebuild, which were not covered by the grant funding. This included the purchase of land adjacent to the existing HQ site.

At 31 March 2026, £19,667 (2025: £14,454) was owed to the charity by the trust. In these accounts this is shown as £9,833 (2025: £7,227), as a result of the consolidation of the charity's 50% ownership of the trust.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	**28**	**300**	**328**	1,000
Other trading activities				
Lettings income - external	**54**	**-**	**54**	666
Sale of surplus materials	**-**	**750**	**750**	-
	54	**750**	**804**	666
Investment income				
Deposit account interest	**614**	**-**	**614**	1,207
Charitable activities				
Shop sales	**26,342**	**-**	**26,342**	34,612
Guiding & Scouting lettings	**1,571**	**-**	**1,571**	969
District badge sales	**4,216**	**-**	**4,216**	5,307
Grants	**-**	**304,968**	**304,968**	1,692,274
Membership subscriptions	**64,239**	**-**	**64,239**	56,160
Activities - Beavers	**132**	**-**	**132**	1,815
Activities - Cubs	**-**	**-**	**-**	63
Activities - Explorers	**-**	**10,800**	**10,800**	-
Activities - Young Leaders	**-**	**-**	**-**	440
Event - Three Towers Hike	**327**	**-**	**327**	2,530
Group closure - 71st Reading	**(9)**	**-**	**(9)**	-
	96,818	**315,768**	**412,586**	1,794,170
Total incoming resources	**97,514**	**316,818**	**414,332**	1,797,043
EXPENDITURE				
Charitable activities				
Rates and water	**681**	**-**	**681**	805
Insurance	**1,399**	**-**	**1,399**	2,213
Light and heat	**2,502**	**-**	**2,502**	4,970
Telephone	**382**	**-**	**382**	539
Shop opening stock	**10,336**	**-**	**10,336**	11,039
Shop purchases	**22,712**	**-**	**22,712**	27,204
Carried forward	**38,012**	**-**	**38,012**	46,770

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Charitable activities				
Brought forward	**38,012**	**-**	**38,012**	46,770
Shop closing stock	**(13,481)**	**-**	**(13,481)**	(10,336)
Shop cashback to units	**293**	**-**	**293**	693
Shop expenses	**1,220**	**-**	**1,220**	2,011
Shop card machine charges	**404**	**-**	**404**	688
Shop rent	**-**	**175**	**175**	4,550
Repairs and maintenance	**1,238**	**-**	**1,238**	904
Removals and storage	**-**	**(512)**	**(512)**	5,671
Membership subscriptions	**57,810**	**-**	**57,810**	50,220
Purchase of badges	**3,444**	**-**	**3,444**	4,529
Activities - Beavers	**1,130**	**-**	**1,130**	1,625
Activities - Scout Network	**48**	**-**	**48**	165
Activities - Explorers	**-**	**13,310**	**13,310**	-
Activities - Young Leaders	**-**	**-**	**-**	816
Event - Three Towers Hike	**1,751**	**-**	**1,751**	2,036
HQ grant funds administered	**-**	**149,694**	**149,694**	834,052
Grants to institutions	**2,057**	**-**	**2,057**	-
	93,926	**162,667**	**256,593**	944,394
Support costs				
Management				
District leaders expenses	**172**	**-**	**172**	243
Licences	**507**	**-**	**507**	424
Computer expenses	**54**	**-**	**54**	-
Administration expenses	**154**	**-**	**154**	281
	887	**-**	**887**	948
Finance				
Bank charges	**34**	**-**	**34**	-
Governance costs				
Auditors' remuneration	**-**	**-**	**-**	3,480
Auditors' remuneration for non audit work	**-**	**-**	**-**	840
Accountancy	**1,600**	**-**	**1,600**	-
	1,600	**-**	**1,600**	4,320
Total resources expended	**96,447**	**162,667**	**259,114**	949,662
Net income	**1,067**	**154,151**	**155,218**	847,381