63rd Bristol (St Andrew with St Bartholomew) Scout Group

Trustees' Annual Report for the financial year ended 31 March 2026 (FY 2025-26)

Charity Name	63rd Bristol Scouts
Registered Charity Number	302164
HQ Registration Number	1294
Address	St Bartholomews Road, Ashley Down, Bristol BS7 9BJ

The 63rd Bristol Scout Group is registered with the Charity Commission as **63rd Bristol Scouts**. The Group's full name is *63rd Bristol (St Andrew with St Bartholomew) Scout Group*. In this report the Group is referred to either by its full name on first use or as "the Group" thereafter.

SECTION A. Reference and Administration Details

Trustees

Trustee Name	Office (if any)	Dates acted if not for whole year
Gareth Williams	Chair	
Mike Evans	Group Lead Volunteer	
Matt Lloyd	Group Lead Volunteer	
Lucinda Griffiths	Cub Scout Leader	
Steve Phillips		
Glen Maxwell-Heron		
Simon Tutton		
Ellie Spare		
Matt Wills		Until 23 February 2026
Judy Naylor		Until 23 January 2026
Simon Perks	Treasurer	From 17 November 2025

SECTION B. Structure, Governance and Management

Governing Document

The Group's governing documents are 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.

Constitution

The Group is a trust established under its rules which are common to all Scouts.

Trustee Selection

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Management and Policies

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group, an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and up to 10 Trustees (including ex-officio Trustees) and meets every two months. During FY 2025-26 the Board met on 19 May 2025, 21 July 2025, 15 September 2025, 19 January 2026 and 16 March 2026.

Members of the Trustee Board complete *Being a Scouts Trustee* learning within the first six months of joining the Board. As of 31 March 2026 all mandatory training for active Lead Volunteers and Trustees was complete.

During the year the Board strengthened a number of governance practices:

- All Trustees moved to 63rd Bristol email addresses and SharePoint, retiring use of personal email for Group business.
- The Group registered with the Information Commissioner's Office (ICO).
- A volunteer training and compliance dashboard is now circulated to Trustees ahead of every Board meeting.
- Trustees reviewed and noted the Charity Commission's regulatory advice and guidance to all Trustees of the Scout Movement on Prevention of Future Deaths (PFD) Report Commitments. Two Trustees, Glen Maxwell-Heron and Ellie Spare, will carry out spot checks of programme risk assessments quarterly, beginning before the 18 May 2026 Board meeting and reporting findings to each subsequent Board meeting.

Risk and Internal Control

The Group Trustee Board has identified the major risks to which it believes the Group is exposed; these are reviewed regularly and held in the Group Risk Register, which is maintained by the Chair. During FY 2025-26 the Operations category of the Risk Register received a focused review in autumn 2025.

The main areas of concern 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. 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 capitation fees, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. Where incidents and accidents occur they are reported to The Scout Association's UK headquarters (HQ) in line with policy and reviewed by the Trustee Board.
- **Reduced income from hut rental and fundraising.** The Group is primarily reliant upon income from subscriptions and fundraising. The Group holds reserves to ensure continuity of activities should there be a major reduction in income.
- **Reduction or loss of leaders.** The Group is wholly reliant upon volunteers. If the number of leaders reduces to an unacceptable level in a particular section, that section may need to be contracted, consolidated or closed. During FY 2025-26 the Group was short of volunteers, and the Board considered closure of one Thursday Scout Troop and the Wednesday Beavers. In the event sufficient volunteer cover was found and all sections continued through the year. The Board has set sustainable target sizes per section of 24 Beavers, 30 Cubs and 40 Scouts on each of Monday, Wednesday and Thursday evenings. Without further volunteer recruitment in FY 2026-27, the Board may need to revisit closure of one or more sections.
- **Reduction or loss of members.** The Scout Association's annual census on 31 January 2026 recorded 291 young people across the Group, six down on the previous year. The Group Lead Volunteers consider a sustainable group size to be circa 250 young people.
- **Building project risk.** The Trustee Board recognises that the Group's planned new building represents a material undertaking. Mitigations agreed during the year include: appointing a Property Project Manager to manage the project, establishing a decision-making Project Board chaired by the Treasurer, and a request for an updated quote on Trustee Liability insurance (owner: Gareth Williams; deadline: by next Board meeting on 18 May 2026).

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and insurance policies covering the Group's insurable risks. During FY 2025-26 the Treasurer introduced new finance processes including a finance@ shared mailbox, an updated expenses process, and Board-approved automatic approval of expense items below £300, with all expenses reviewed monthly by the Treasurer and Group Lead Volunteer.

SECTION C. Objectives and Activities

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.
- Take part in activities indoors and outdoors.
- Learn by doing.
- Share spiritual reflection.
- Take responsibility and make choices.
- Undertake new and challenging activities.
- Make and live by their Promise.

The Group's Objectives for FY 2025-26

Building on the strategic priorities the Board set in November 2024, the Group's objectives for FY 2025-26 were:

1. **Continue to deliver a safe, full and high-quality weekly Scouting programme** across Beavers, Cubs and Scouts at the Group's three operational evenings.
2. **Right-size the Group's section structure** to match available volunteer capacity, including taking decisions on closures where necessary.
3. **Progress the new building project** through architect appointment, pre-planning approval, and the establishment of a decision-making Project Board.
4. **Strengthen the finance function**, including appointment of a new Treasurer, refresh of finance processes, and an updated Investment & Reserves Policy.
5. **Plan the Group Lead Volunteer succession** from Mike Evans to a successor.
6. **Tighten governance and compliance**, including ICO registration, Trustee email migration, training oversight, and engagement with the Charity Commission's Prevention of Future Deaths regulatory advice.

Section D below sets out what was achieved against these objectives.

Summary of Activities

During FY 2025-26 the Group ran its weekly Scouting programme across Beaver, Cub and Scout sections, meeting on three evenings each week at the Scout Hut and at the Church location next to the park. Alongside the weekly programme, the sections ran section camps, residentials, expeditions, and watersports activities through the year. The Group also undertook substantial governance and infrastructure work, including the new building project (architect appointed; pre-planning submitted; tree removed; Project Board established), the Group Lead Volunteer succession process, the appointment of a new Treasurer, and an updated Investment & Reserves Policy. Section reports for Beavers, Cubs and Scouts are appended below in Section D.

Public Benefit Statement

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit (PB1 and PB2) when reviewing the Group's aims and planning its activities for the year.

The 63rd Bristol Scout Group exists for the benefit of young people, principally those aged 4 to 18 in St Andrews and the surrounding area, although membership is not restricted by geography. The Group's weekly programme, residentials, expeditions, training and awards advance both the education of young people and their development as citizens, in line with the public benefit headings of *the advancement of education* and *the advancement of citizenship or community development*. Adult volunteers also benefit through training, accreditation, and the development of leadership and pastoral skills.

The Group's Scout Hut is available for hire by other community groups, generating modest rental income that helps subsidise the cost of Scouting for young people who would not otherwise be able to afford it. The Hut is registered as a Community Place of Safety, the continued operation of which was reviewed by the Trustee Board in autumn 2025.

No private benefit accrues to any Trustee beyond reasonable reimbursement of expenses incurred in the proper discharge of their duties.

SECTION D. Achievements and Performance

Group Lead Volunteers' Report

This year the Group has run a full programme across Beavers, Cubs and Scouts while doing significant work on capacity, succession and the new building.

A safe and active programme

Summer 2025 saw a heavy outdoor programme, helped by good weather. Activities included watersports on the Harbourside, expeditions, camps and Aqua Park visits. The autumn and winter programmes continued at full pace, with circus skills a particular highlight, alongside the regular weekly programme across all sections.

Safety and incidents

No major incidents occurred in the first half of the year. In the period to March 2026 the Board reviewed two events: a Beaver who was unaccounted for during a parent handover for around an hour, and was found safe and well on site (with revised handover communications going to parents); and a Scout who hurt their back during a *Jump the Rope* game, whose accident report has been filed with HQ and who has fully recovered. Both events have been reported, reviewed by the Board, and reflected in section practice. The Board agreed that *Jump the Rope* will continue but will be moderated.

Training and compliance

All mandatory training for active Lead Volunteers and Trustees was complete by summer 2025 and remained complete as of 31 March 2026. From spring 2026 a training and compliance dashboard is circulated to Trustees ahead of every Board meeting, giving the Board ongoing visibility of the Group's training position.

Volunteers and recruitment

Five new volunteers were welcomed at the start of the academic year, with welcome conversations supported by Mike Harrup, Group Lead Volunteer at 91st Bristol. A parents-and-carers meeting was held at the start of the year to encourage volunteering, and a Group brochure and volunteering noticeboard were introduced. Despite this work, the Group remained short of volunteers, and the Board considered the closure of one Thursday Scout Troop and the Wednesday Beavers. In the event sufficient volunteer cover was found and all sections continued through the year. Without further volunteer recruitment in FY 2026-27, the Board may need to revisit closure of one or more sections.

Sustainable section sizes

The Board agreed in March 2026 that the Group will aim to run sustainable Beaver, Cub and Scout sections on Mondays, Wednesdays and Thursdays, targeting 24, 30 and 40 young people respectively per section.

Group Lead Volunteer succession

The plan agreed during the year was for Matt Lloyd to take over from Mike Evans as sole Group Lead Volunteer with effect from April 2026. By March 2026 it had become clear that Matt was no longer able to take on the sole role. The Board responded by establishing a search committee in March 2026 to develop a plan for the Group Lead Volunteer transition and to identify the Group's next Group Lead Volunteer. Mike Evans continues in role as Group Lead Volunteer in the interim.

Membership

The Scout Association's annual census on 31 January 2026 recorded 291 young people across the Group, six fewer than at the same point the previous year. The gender split, also taken from the 31 January 2026 census, was 63:37.

Membership and Achievements

The Group provided Scouting to 291 young people across Beavers, Cubs and Scouts at the date of the Scout Association's annual census (31 January 2026), meeting at the Scout Hut and at the Church location next to the park.

Call for Volunteers

The constraint on Scouting at the 63rd is volunteer capacity, not the number of young people who want to take part. The Group's recruitment effort during FY 2026-27 is led by the Group Lead Volunteer, supported by the Group brochure and volunteering noticeboard introduced during FY 2025-26, and by direct comms to parents and carers timed to the academic year and to the May Fair. The Group is particularly seeking Beaver and Scout section leader and assistant roles. Parents, carers and others able to give regular time should contact the Group via the channels published at the Hut and through the Group's communications channels.

Volunteer Team and Parent Community

The Trustees thank the leaders, parents, carers and wider Scouting community for their support and contribution through the year. The Group's programme is sustained by their work week in week out.

Plans for Future Periods

The Board's priorities for FY 2026-27 are:

1. **Conclude the Group Lead Volunteer transition.** Complete the search committee's work, identify the Group's next Group Lead Volunteer, and effect the handover from Mike Evans. *Owner: Group Lead Volunteer Search Committee (formed March 2026). Next Group Lead Volunteer identified and appointed by September 2026; handover effective by end of December 2026.*
2. **Appoint a Property Project Manager** to run the new building project and progress from pre-planning approval to planning consent. *Owner: Simon Perks (Treasurer, chair of the Project Board). Targets: Property Project Manager appointed by the September 2026 Board meeting; planning consent application submitted during FY 2026-27.*
3. **Build the new building project's funding base**, including identifying a fundraising lead from within the parent and supporter community. *Owner: Simon Perks (Treasurer). Targets: comms to parents and carers issued by the 18 May 2026 Board meeting; fundraising lead identified by the September 2026 Board meeting.*
4. **Recruit additional weekly volunteers** to underpin the sustainable section sizes set at 24 Beavers, 30 Cubs and 40 Scouts. Without further recruitment, the Board may need to revisit section closures in FY 2026-27. *Owner: the Group Lead Volunteer (Mike Evans, continuing in role pending the transition). Targets: recruitment effort runs through FY 2026-27; volunteer numbers reported to each Board meeting.*
5. **Deliver the first six-monthly forecast** under the bi-annual forecasting framework adopted in January 2026. *Owner: Simon Perks (Treasurer). Target: first six-monthly forecast presented to the Board at its September 2026 meeting.*
6. **Plan Trustee Board succession** across the Chair, Treasurer and other leadership roles, so that the Board is not over-dependent on any single role-holder. *Owner: Trustee Board, led by the Chair. Target: succession plan reviewed at each Board meeting through FY 2026-27.*
7. **Maintain governance and compliance.** Specifically:
    - Training and compliance dashboard at every Board meeting (owner: Group Lead Volunteer).

- Quarterly programme risk-assessment spot checks (owners: Glen Maxwell-Heron and Ellie Spare; first checks reported to the 18 May 2026 Board meeting).
- Charity Commission Annual Return and Trustees' Annual Report filed by the 31 January 2027 statutory deadline (owners: Gareth Williams and Simon Perks).

Chair's Report for FY 2025-26

This has been an active year for the 63rd Bristol Scout Group, with both day-to-day Scouting and longer-term decisions about the Group's future running in parallel. As Chair through the year I have been particularly struck by the work of our Group Lead Volunteers, Mike Evans and Matt Lloyd, who have kept things running while an unusual amount of strategic and structural work has gone on around them.

Programme

The weekly programme has run consistently across Beavers, Cubs and Scouts. Summer 2025 was unusually outdoor-heavy, helped by good weather; circus skills was a highlight in the autumn programme. Two events during the year required Board attention: a Beaver who was unaccounted for during a parent handover for around an hour, and was found safe and well on site; and a Scout who hurt their back during a *Jump the Rope* game, who has fully recovered and whose accident report has been filed with HQ. Both events were reviewed by the Board and the lessons reflected in section practice.

Volunteer capacity and section structure

The constraint on the Group's size has been volunteer numbers, not the number of young people who want to take part. The Board considered closing one Thursday Scout Troop and the Wednesday Beavers during the year. In the event the Group found sufficient volunteer cover and all sections continued. The Board has set sustainable section sizes of 24 Beavers, 30 Cubs and 40 Scouts on each of our three operational evenings. The annual Scout Association census on 31 January 2026 recorded 291 young people in the Group, six down on the same point last year, against a sustainable target of around 250. Without more volunteers, the Board will need to revisit section closures in FY 2026-27.

A new Treasurer and a stronger finance function

Simon Perks joined the Board as Treasurer on 17 November 2025. The Group had been without a Treasurer since the previous incumbents stepped down in March 2025. Simon has introduced a new finance@ shared mailbox, an updated expenses process (with automatic approval of items under £300, and all expenses reviewed monthly between Treasurer and Group Lead Volunteer), and a refreshed finance pack for the Board. The Board approved a draft FY 2026-27 budget during the year, including provision for the building project. The Board also noted progress on Gift Aid processing during the year and a forecast contribution to reserves for FY 2025-26 (figures appear in Section E once confirmed against the Independent Examiner's review).

Investment, reserves and the building project

The Board updated the Group's Investment & Reserves Policy in March 2026, setting a target reserve of £90,000 and earmarking £100,000 of current reserves for the new building. The Board adopted a bi-annual forecasting framework in January 2026, with the first six-monthly forecast under that framework due to be presented to the Board at its September 2026 meeting. The Charities Aid Foundation (CAF) investment account paperwork was completed during the year and the Group is awaiting confirmation of account opening.

The new building project made progress on several items. An architect was appointed for the new build in summer 2025 (conflicts of interest were declared and recused appropriately). The tree in the grounds was removed in advance of the Group applying for planning permission, and the Board agreed in January 2026 to spend £800 having the felled wood turned into benches for the Hut. Pre-planning approval was submitted during the year. The Board established a decision-making Project Board chaired by the Treasurer in January 2026; in March 2026 the Board agreed to appoint a Property Project Manager to manage the project on behalf of the Trustees.

Governance and compliance

Several governance practices were tightened during the year. The Group registered with the Information Commissioner's Office (ICO). All Trustees moved to 63rd Bristol email addresses and SharePoint, retiring use of personal email for Group business in summer 2025. A training and compliance dashboard is now circulated to Trustees ahead of every Board meeting. The Board reviewed the Charity Commission's regulatory advice on Prevention of Future Deaths Report Commitments and agreed that two trustees, Glen Maxwell-Heron and Ellie Spare, would carry out spot checks on programme risk assessments quarterly, beginning before the 18 May 2026 Board meeting. The Group Risk Register was updated through the year, with a focused review of the Operations category in autumn 2025.

Group Lead Volunteer succession

The plan agreed during the year was for Matt Lloyd to take over from Mike Evans as sole Group Lead Volunteer with effect from April 2026. By March 2026 it had become clear that Matt was no longer able to take on the sole role. The Board responded by establishing a search committee in March 2026 to develop the Group Lead Volunteer transition plan and to identify the Group's next Group Lead Volunteer. Mike Evans continues in role as Group Lead Volunteer in the meantime. I am grateful to Mike for his readiness to continue, and to Matt for raising the issue early enough that the Board could respond in good order. The Trustee Board's wider succession plan, covering the Chair, Treasurer and other leadership roles, will be reviewed at each Board meeting through FY 2026-27.

Thanks

My thanks to every volunteer, leader, parent and Trustee for their work through the year. Particular thanks to **Matt Wills** and **Judy Naylor**, both of whom stepped down from the Board during the year. Thanks to **Mike Evans** for his continuing service as Group Lead Volunteer through the year and into the transition period. And thanks to **Simon Perks** for taking on the Treasurer's role.

Gareth Williams *Chair, 63rd Bristol Scout Group Trustee Board*

SECTION E. Financial Review

The Trustees are pleased to report that the Group remained financially stable throughout the year ended 31 March 2026, continuing to maintain a strong financial position whilst investing in the ongoing delivery of Scouting activities and preparing for the long-term development of a new Scout hut facility.

The Group continued to support approximately 300 young people across its sections during the year, with membership levels remaining broadly stable despite wider economic pressures on families and voluntary organisations. Total income for the year was £77,878.56 , generated principally through membership subscriptions, hut hire, fundraising activities, camp contributions and other operational income streams. Membership subscriptions remained the Group's largest source of recurring income at £43,775 .

The Trustees approved a modest increase in annual subscriptions during the year from £170 to £180 per annum in order to partially offset increasing operating costs and ensure the continued delivery of a high-quality Scouting programme. The Trustees remain conscious of the need to keep Scouting affordable and accessible for local families.

The Group also continued to diversify its income streams. During the year, the Trustees progressed implementation of improved Gift Aid processes, with anticipated Gift Aid recoveries relating to FY26 expected to total approximately £5,773. In addition, the Group's reserves and investment strategy is expected to generate approximately £5,000 of interest income during FY27, helping to improve the long-term financial sustainability of the Group and partially offset inflationary pressures.

Hut hire and wider community use remained an important part of the Group's activities, generating income of £12,576.25 during the year . The Trustees view the hut primarily as a facility supporting Scouting and the wider local community, rather than as a profit-generating asset. Routine maintenance and stewardship of the hut therefore continued throughout the year to ensure that it remained safe, operational and accessible for both Scouting and community use.

The Group reported a surplus for the year and closed the financial year with net assets of £227,486.94 . Of this amount, approximately £125,000 has been formally designated by the Trustees towards the development of a new Scout hut facility. The Trustees consider this project essential to ensuring the long-term sustainability of Scouting within the local area, increasing community use and improving the quality, accessibility and resilience of the facilities available to young people and the wider community.

The Trustees formally reviewed and approved the Group's Reserves and Investment Policy during the year. The policy establishes a target operational cash reserve of £25,000 and a wider target reserve level of £90,000 to ensure resilience against unexpected expenditure and fluctuations in income . Reserves currently held above this level principally reflect the planned new hut development project and associated future capital expenditure requirements.

In line with the Group's Reserves and Investment Policy, surplus funds are invested conservatively with the objective of preserving capital whilst generating modest returns. The Trustees have adopted a low-risk approach to investments, including controls to ensure that deposits remain within Financial Services Compensation Scheme protection limits where possible . Additional governance controls require all investment decisions to be made jointly by two designated Trustees with appropriate oversight and audit records maintained .

The principal financial risks facing the Group remain the increasing projected cost of the proposed new hut development and the potential for further cost escalation should the project be delayed. The Trustees continue to monitor these risks closely through regular financial reporting, project planning and ongoing fundraising activities.

Looking ahead, the Trustees expect the Group's overall reserve position to remain broadly stable during FY27. Activity during the year is expected to focus primarily on preparatory work associated with the new hut project, including surveys, design development, legal and professional work, planning activities and fundraising, with construction activity expected to commence towards the latter part of the financial year.

The Trustees remain confident that the Group is financially well positioned to continue delivering Scouting to young people in the local community whilst progressing plans for a modern, sustainable and community-focused new Scout hut facility.

SECTION F. Independent Examiner's Report

Independent examiner's report to the trustees of 63rd Bristol Scout Group

I report to the trustees on my examination of the accounts of the 63rd Bristol Scout Group for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the 63rd Bristol Scout Group 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 63rd Bristol Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 63rd Bristol Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: JTett

Name: Joanna Tett ACA

Membership of professional body: Institute of Chartered Accountants in England and Wales (ICAEW)

Address: 34 Cherington Road, Bristol BS10 5BJ

Date: 4/9/26

SECTION G. Declaration

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

	Trustee 1	Trustee 2
Print Name and Position	GARETH WILLIAMS, CHAIR	MIKE EVANS, GROUP LEAD VOLUNTEER
Signature		
Date		

63RD BRISTOL
(ST ANDREW WITH ST BARTHOLOMEW)
SCOUT GROUP

Charity number: 302164

FINANCIAL YEAR 2025/26

Annual accounts

For the year ended 31 March 2026

Reporting period: 1 April 2025 to 31 March 2026

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Bank Summary

63rd Bristol Scout Group

For the period 1 April 2025 to 31 March 2026

ACCOUNT	BANK ACCOUNT TYPE	STATUS	OPENING BALANCE	CASH RECEIVED	CASH SPENT	CLOSING BALANCE
Building Account	Bank	Active	67,890.72	14,397.14	64,599.16	17,688.70
Investment account	Bank	Active	-	215,010.00	35,000.00	180,010.00
Scout Group Account	Bank	Active	147,242.32	111,804.02	229,323.43	29,722.91
Total			**215,133.04**	**341,211.16**	**328,922.59**	**227,421.61**

Statement of Cash Flows

63rd Bristol Scout Group
For the year ended 31 March 2026

	2026
Operating Activities	
Receipts from customers	78,516.06
Payments to suppliers and employees	(66,227.49)
Net Cash Flows from Operating Activities	**12,288.57**
Net Cash Flows	**12,288.57**
Cash and Cash Equivalents	
Cash and cash equivalents at beginning of period	215,133.04
Net change in cash for period	12,288.57
Cash and cash equivalents at end of period	227,421.61

Profit and Loss

63rd Bristol Scout Group
For the year ended 31 March 2026
Cash Basis

	2026	2025	2024
Turnover			
200 - Sales	-	-	225.00
201 - Hut Hire	13,213.75	13,262.50	14,368.75
202 - Section Hut Fees	-	300.00	400.00
204 - Membership fees (Subs)	43,775.00	42,175.00	42,505.00
205 - Fundrasing - Operations	4,884.42	5,687.97	5,880.77
206 - Camp fees	14,024.50	40,536.00	25,925.21
208 - Contributions to activities	1,285.00	384.00	365.00
260 - Other Revenue	210.00	970.00	57.72
261 - Solar Panel income	1,013.39	1,010.71	755.07
262 - Clothing income	110.00	660.00	35.00
Total Turnover	**78,516.06**	**104,986.18**	**90,517.52**
Cost of Sales			
300 - Weekly programme costs	6,666.13	15,206.81	10,321.01
301 - Camp costs	12,928.82	31,947.00	18,037.62
302 - Fund Raising Expenses	2,014.53	1,773.67	2,988.15
303 - Badges and uniform	-	2,233.60	708.20
304 - Badge Purchases (merged with 303)	2,514.09	436.50	2,818.22
305 - Scouting equipment	1,015.02	1,459.71	2,165.29
311 - Membership Fees (to District)	17,384.50	17,491.50	17,160.00
314 - Exceptional activities	70.00	-	-
400 - Advertising & Marketing	-	-	64.00
401 - Audit & Accountancy fees	478.50	306.00	306.00
408 - Cleaning Services	1,776.82	1,856.47	1,805.73
409 - Cleaning Materials	48.42	-	-
412 - Services	199.65	-	-
414 - Hut equipment & funishings	1,000.00	-	-
424 - Entertainment - 0%	-	209.33	-
429 - General Expenses	795.83	-	-
430 - Donations to others	210.00	-	-
433 - Insurance	1,668.73	1,457.89	1,372.04
445 - Utilities - Gas, electric & water	3,213.66	2,812.60	2,881.90
461 - Printing & Stationery	-	-	66.15
465 - Rates	695.33	354.29	-
469 - Rent	1,920.00	1,985.50	1,410.00
473 - Repairs & Maintenance	5,660.00	1,571.76	1,354.29
480 - Staff Training	100.00	120.00	435.84
485 - Subscriptions (inc IT)	1,088.59	217.00	190.00
489 - Telephone & Internet	608.87	572.20	457.11
Total Cost of Sales	**62,057.49**	**82,011.83**	**64,541.55**

	2026	2025	2024
Gross Profit	**16,458.57**	**22,974.35**	**25,975.97**
Administrative Costs			
420 - Entertainment-100% business	-	30.90	-
441 - Legal and professional expenses	1,500.00	-	-
490 - New hut	2,670.00	-	-
Total Administrative Costs	**4,170.00**	**30.90**	**-**
Operating Profit	**12,288.57**	**22,943.45**	**25,975.97**
Profit on Ordinary Activities Before Taxation	**12,288.57**	**22,943.45**	**25,975.97**
Profit after Taxation	**12,288.57**	**22,943.45**	**25,975.97**

Balance Sheet

63rd Bristol Scout Group
As at 31 March 2026
Cash Basis

	31 MAR 2026
Current Assets	
Cash at bank and in hand	
Building Account	17,688.70
Investment account	180,010.00
Scout Group Account	29,722.91
Total Cash at bank and in hand	**227,421.61**
Total Current Assets	**227,421.61**
Net Current Assets (Liabilities)	**227,421.61**
Total Assets less Current Liabilities	**227,421.61**
Net Assets	**227,421.61**
Capital and Reserves	
960 - Retained Earnings	215,133.04
Current Year Earnings	12,288.57
Total Capital and Reserves	**227,421.61**

Statement of Assets and Liabilities

Assets

Asset	Value
Scout Hut	£650,000
Scout Hut Contents	£12,600
Camping Equipment	£38,000
Badge Stock	£1,500
Uniform Stock – T-shirts and Neckers	£3,000
Total Non-Cash Assets	**£705,100**

Cash Funds

Cash and bank balances at the year end are shown in the Receipts and Payments Account.

Basis of Valuation

The Scout Hut is stated at its estimated **rebuild/insurance value** at the year end.

Scout Hut Contents, Camping Equipment, Badge Stock and Uniform Stock are stated at the **Trustees' estimated values** at the year end.

These values are provided for information purposes and do not necessarily represent the amounts that would be realised on disposal.

Liabilities

No liabilities to report at the year end.

Independent examiner's report to the trustees of 63rd Bristol Scout Group

I report to the trustees on my examination of the accounts of the 63rd Bristol Scout Group for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the 63rd Bristol Scout Group 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 63rd Bristol Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 63rd Bristol Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: JTett

Name: Joanna Tett ACA

Membership of professional body: Institute of Chartered Accountants in England and Wales (ICAEW)

Address: 34 Cherington Road, Bristol BS10 5BJ

Date: 4/9/26