4th Bramshill (Hartley Wintney) Scout Group

Charity No: 302245

Trustees' Annual Report and Financial Statements for the year ended 31 December 2025

4th Bramshill (Hartley Wintney) Scouts
Scout Hut
Green Lane
Hartley Wintney
Hampshire
RG27 8DQ

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1. Trustees' Report

The Trustees are pleased to present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared on a cash (receipts and expenses) basis.

Reference Information

The charity moved to a new structure of a Trustee Board on 16th May 2025, prior to this it was governed via an Executive Committee.

Executive Committee members during the year:

Sheila Smith (Chair) (resigned: 16th May 2025)
Nadia Doughty (Secretary) (resigned: 16th May 2025)
Lee Collins (Hut Manager) (resigned: 16th May 2025)
Jo Westacott (Membership) (resigned: 16th May 2025)
Adrian Hubbard (Treasurer) (resigned: 13th July 2025)
Gemma Candy (Ex-officio, Group Lead Volunteer)

Trustee Board members during the year:

Stephen Cossu (Chair) (co-opted: 17th September 2025, became Chair 23rd November 2025)
Gemma Candy (Ex-officio, Group Lead Volunteer)
Paula Downey Jones (Treasurer) (elected: 13th July 2025)
Lisa Dyboll (co-opted: 17th September 2025)
Jane Golabek (co-opted: 17th September 2025)
Natalie Leader (co-opted: 17th September 2025)
Natalie Emery (co-opted: 17th September 2025)
Alison Cutler (Chair) (elected: 16th May 2025, resigned: 7th October 2025)

Charity Registration No: 302245

Principal Address: Scout Hut
Green Lane
Hartley Wintney
Hampshire
RG27 8DQ

Bankers: Nat West plc

External Examiner: Matt Evans

Structure, Governance and Management

Governing document
4th Bramshill Scout Group is an unincorporated educational charity based in the Hampshire County Village of Hartley Wintney. The charity was registered with the Charity Commission on 25th March 1963 as a trust established under The Scout Association. The governing documents consist of a Royal Charter granted on 4th January 1912, which in turn gives authority to the By-Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

4th Bramshill Scout Group moved to a Trustee Board structure on 16th May 2025 and its new constitutional document was adopted by the Group at an Extraordinary General Meeting on 13th July 2025.

Recruitment and Appointment of Trustees
4th Bramshill Scout Group is governed by a Trustee Board, the members of which are the Charity Trustees of the Scout Group. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping of proper accounts, and making annual returns to the Charity Commission For England And Wales.

Trustee Induction and Training
Similar to Scout Leaders, members of the Trustee Board undergo background checks and complete required training modules from The Scout Association.

The Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that give young people skills for life.

Organisation Structure
4th Bramshill Scout Group is a member of The Scout Association which provides a framework for operating as a Scout Group. All personnel involved with the governance and operations of the Group are volunteers and do not receive remuneration for their time.

The Group Lead Volunteer (Ex-officio Trustee) manages the day-to-day operations of the charity and is supported by an Operations Team made of volunteers who oversee programme delivery, events, facilities, and administration of seven units across three sections - Beavers, Cubs, and Scouts.

The Group maintains its home base of operations in Hartley Wintney at a Scout Hut on land leased from Hampshire County Council. The Group is responsible for the safe upkeep of the Hut along with its day-to-day, week-to-week, monthly, and annual insurance, running costs, and unforeseen expenses. The Hut provides our Group with a safe meeting place to run a host of activities out of, along with providing a secure location to store the Group’s many and varied assets.

Annual Trustee Risk Statement

The Group Trustee board works in a collaborative manner with the Operations team to identify risks, assess their likelihood and impact, and then control and monitor said risks on an ongoing basis.

Our Purposes and Activities

Since our establishment as a Scout Group, our purpose has been to promote the development of young people in achieving their full physical, intellectual and social potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

Scouts are do-ers and give-it-a-go-ers. We go camping, hiking, swimming, cycling and kayaking among other adventurous activities. In addition to spending time outdoors, we also get to hang out with our friends every week – having fun, playing games, learning about our village and the world at large, working in a team, and broadening our horizons by taking on new challenges.

Everything we do is guided by our Mission and Values.

Our Mission

Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Achievements and Performance

Our Scout Group continued to thrive this year, delivering a safe, high-quality, and deeply engaging programme across our seven sections of Beavers, Cubs, and Scouts. Each section offered young people a space to grow in confidence, develop new skills, and experience the adventure of Scouting in a supportive environment. Alongside this, we laid important groundwork for the launch of our eighth section—Squirrels (aged 4-6yrs)—which will open in January 2026 and extend our reach to even more young people in our community.

Across the year, we successfully delivered three full termly programmes, welcoming around 120 young people aged 6 to 14. Together, they took part in more than 200 weekly meetings, over five camps, and an international camp to Kandersteg, Switzerland, that broadened horizons and created lasting memories. Achievement remained at the heart of our programme: over 1,000 badges were awarded, celebrating personal progress, teamwork, resilience, and the spirit of trying something new.

Our Section Leaders and their leadership teams continued to be the driving force behind this success. They planned and delivered weekly meetings, activities, and events with professionalism, creativity, and care—always ensuring that every programme met Scouts' safety standards and policy requirements. Their commitment to providing high-quality, youth-centred Scouting experiences has been instrumental in the strong performance of our Group this year and sets a solid foundation for the exciting growth ahead.

Financial Review

In the year to 31st December 2025 income increased to £129,715 (from £95,204 in 2024) due to an international Scout camp which the Group attends every 3 years, this contributed £34,226 of income in the year. In addition, the charity received £9,367 as a catch up Gift Aid receipt from HMRC.

Fundraising in the year brought in £57,598 (up from £54,563 in 2024) primarily due to two large donations, totalling £5,032, received at the end of the year. This along with increases in income from our other fundraising activities in 2025, was partly offset by an additional event in 2024 not repeated in 2025. Our other fundraising activities include Christmas tree selling, village festival and a live music event in November. Other camp income was down £7,071, the majority of this was due to the usual UK summer camp not taking place in lieu of the international Scout camp. Membership subscriptions were flat in 2025 at £15,459 (£15,342 in 2024).

Costs were higher in 2025 than the prior year at £128,480 (from £90,204 in 2024) due to the international Scout camp which cost £63,085 in the year, utilising carry forward reserves. The funding for the camp is raised over 3 years and held as a separate reserve to keep costs down for parents. In 2024 prepaid costs for the camp were £13,154. The net impact of this camp is therefore an increase in costs of £49,931 in 2025 (versus 2024).

Underlying costs (costs excluding the international Scout camp in both years) were £65,395 in 2025 (versus £77,050 in 2024), a saving of £11,655 and was primarily achieved through a refund of an historic overpayment, lower spend on maintenance for the Scout Hut in 2025 and savings in camp costs, partially offset by increases in fundraising costs and membership costs of the Scout Association which increased by £983 due to inflationary rises.

Reserves at 31st December 2025 were £80,081 with £800 restricted funds and £79,281 of unrestricted funds. The unrestricted funds include £44,029 of designated funds.

Investment Policy

Total cash held at 31st December 2025 was £80,081. The charity's investment policy is to manage cashflow in line with spend and legal obligations and minimise risk. For this reason, the Trustees restrict the investment of funds to UK bank deposit accounts.

Reserve Policy

Our reserves policy is to protect the Scout Group from disruption due to unforeseen reductions in income or additional expenditure, while not holding excessive funds unnecessarily at the expense of delivering benefit to community Scouting.

Unrestricted (general) Reserves: £35,252

The general reserves are available for the day to day running of the Scout Group. In order to protect the charity against unforeseen shortfalls, the Trustees have agreed to set a minimum reserves level at the end of each year equal to the first quarter of the year's budgeted costs less 85% of the budgeted membership subscriptions (for that quarter), plus

any outstanding liabilities. This is because the first 3 months of the year sees the largest outflow of annual costs, in particular the membership costs of The Scout Association which are paid upfront for the year while the subscriptions received from parents are received across the year in termly payments. Throughout the rest of the year the minimum reserves are set at 3 months of unrestricted operating costs plus outstanding liabilities.

Designated Reserves: £44,029

Designated reserves are funds set aside by the Trustees to meet specific costs.

- Scout hut lease reserve – a reserve of £26,000 provides for the legal obligations the charity has under its lease with Hampshire County Council. The charity holds a 30 year lease starting in January 2020. At the end of the lease the charity is required to bring the site back to its original state by removing the Scout hut and other items of property. The charity received a quote in 2025 of £25,000 for this work and this value will be increased by inflation each year with a new quote being received every 5 years to ensure the appropriateness of the reserve value. In addition, the lease provides that the charity may be requested to pay up to £1,000 every 10 years for the upkeep of the car park.

- Expedition reserve – a reserve of £15,212 is held for the purpose of taking part in an expedition every 3 years. The funds are raised by selling Christmas trees each year in the village.

- Participation (hardship) reserve – a reserve of £2,817 has been set aside to provide financial support to families to allow all children, regardless of their financial circumstances, to participate in Scouting. The utilisation of this reserve is in line with a process being agreed by the Trustees and rolled out in early 2026. In previous years, the process of ensuring financial inclusivity was more informal and to ensure a consistent and fair approach, the Trustees have decided to implement a more transparent process.

Restricted Reserves: £800

Restricted reserves are funds which have been received for specific activities. The restricted reserves held at 31st December 2025 relate to camp income received from parents in the year over and above the direct costs of the camps and are held in reserve for the purpose of replacing or repairing camping equipment used at those camps.

Going Concern

The Trustees have assessed the charity's financial position and have reasonable expectations that the charity has adequate resources to continue operations for the foreseeable future. For this reason, it is appropriate to prepare the charity's accounts on a going concern basis.

2. Independent Examiner's Report

Independent examiner's report to the Trustee Board of the 4th Bramshill (Hartley Wintney) Scout Group

I report to the Trustee Board on my examination of the accounts of the 4th Bramshill (Hartley Wintney) Scout Group for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity Trustees of the 4th Bramshill (Hartley Wintney) 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 4th Bramshill (Hartley Wintney) 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 for England and Wales 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 4th Bramshill (Hartley Wintney) 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: 

Name: Matt Evans

Relevant professional qualification or membership of professional bodies: ACCA

Address: Hook, Hampshire

Date: 14/3/2026

3. Statement of Financial Activities

Receipts and Payments Accounts for the year ending 31 December 2025

		Unrestricted funds	Restricted funds	Total funds 2025	Prior Year - 31 Dec 2024
RECEIPTS					
Receipts and donations					
Membership subscriptions		15,459		15,459	15,342
Gift Aid		9,367		9,367	0
Camp Income			43,996	43,996	20,516
End of Term Events			2,533	2,533	3,810
	Sub total	24,826	46,529	71,354	39,668
Fundraising					
Donations		5,944		5,944	1,164
Fundraising Christmas Trees		39,001		39,001	33,695
Fundraising Other		12,653		12,653	19,705
	Sub total	57,598	0	57,598	54,563
Investment Income					
Bank Interest		763		763	974
	Sub total	763	0	763	974
	Total Income	83,186	46,529	129,715	95,204
Assets and investment sales		0	0	0	0
	Total Receipts	83,186	46,529	129,715	95,204
PAYMENTS					
Charitable Payments					
Membership Costs		9,449		9,449	8,466
Insurance		3,342		3,342	3,109
Rent		750		750	1,065
Hut Maintenance		1,380		1,380	3,523
Utilities (net of historic refund)		(238)		(238)	1,617
Cleaning		1,848		1,848	1,669
Equipment Safety and Licences		451		451	461
Uniforms and badges		3,825		3,825	1,696
Payment Costs		817		817	1,096
Admin / Other		139		139	1,833
Section Programme Costs		1,480		1,480	1,116
Section Event Costs			2,780	2,780	2,153
Camp Costs			72,025	72,025	27,173
Transport		295		295	1,141
	Sub total	23,539	74,806	98,345	56,119
Fundraising Costs					
Fundraising Costs Christmas Trees		22,063		22,063	22,393
Fundraising Costs Other		6,653		6,653	9,067
	Sub total	28,717	0	28,717	31,460
	Total Expenses	**52,256**	**74,806**	**127,061**	**87,579**
Asset (Equipment) Purchases		1,418		1,418	2,625
	Total Payments	**53,674**	**74,806**	**128,480**	**90,204**
	Net receipts/(payments)	**29,512**	**(28,277)**	**1,235**	**5,001**
Cash funds last year end		78,846	0	78,846	73,845
Transfer between funds		(29,077)	29,077	0	0
Surplus/(Deficit) in the year		29,512	(28,277)	1,235	5,001
	Cash funds this year end	**79,281**	**800**	**80,081**	**78,846**

Statement of Assets and Liabilities as at 31 December 2025

	Unrestricted funds	Restricted funds	Total funds 2025	Prior Year - 31 Dec 2024
Cash Funds				
Bank current account	0		0	0
Bank deposit account	79,106	800	79,906	78,023
Prepaid expense cards account	175		175	822
Cash held	0		0	0
Total in bank and cash	79,281	800	80,081	78,846
Reserves				
Restricted: Equipment Reserves	0	800	800	0
Designated: Scout Hut Lease Reserve	26,000	0	26,000	35,000
Designated: Participation (hardship) Reserve	2,817	0	2,817	0
Designated: Expedition Reserve	15,212	0	15,212	29,541
General Reserve	35,252	0	35,252	14,305
Total reserves	79,281	800	80,081	78,846
Other monetary assets				
HW Parish	1,938		1,938	**0**
Bramshill District		400	400	**0**
HMRC: Gift Aid for 2025	3,365		3,365	
Total other monetary assets	5,303	400	5,703	0
Investment assets				
Total investment assets	0	0	0	0
Non monetary assets for charity's own use				
Scout Hut	428,399	0	428,399	n/a
Scouting equipment	37,511	0	37,511	n/a
Kayaks, canoes and associated equipment	8,475	0	8,475	n/a
Trailers	7,420	0	7,420	n/a
Badge stock	450	0	450	n/a
Uniform stock	380	0	380	n/a
Gifts of assets and services	0	0	0	n/a
Total non monetary assets for charity's own use	482,635	0	482,635	0
Liabilities				
HW Guides	494		494	2,305
Total liabilities	494	0	494	2,305

Signed by: S C Stephen Cossu, Chair of the Board

Date: 1/2/2026

Signed by: Paula Downey Jones, Treasurer

Date: 1/2/26