CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name: GOUDHURST SCOUT ASSOCIATION

On accounts for the year ended: 31 MARCH 2026

Charity no (if any): 303395

Set out on pages: 1-3 Receipts and Payments Account
1-7 Trustees Annual Report (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2026.

Responsibilities and basis of report

As the charity's trustees, 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 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below *)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 14 SEPT 2026

Name: MRS JENNIFER E SHERWOOD FCA

Relevant professional qualification(s) or body ICAEW - CHARTERED ACCOUNTANT

(if any):	
Address:	29 Cherry Orchard Chestfield, Whitstable Kent, CT5 3NH

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	N/A

Goudhurst Scout Group
Receipts and Payments Account

	Year start date		Year end date
For the year from	1-Apr-25	To	31-Mar-26

Receipts and payments

	2025/26				2024/25
	Unrestricted funds	Restricted funds	Explorer funds	Total funds	Total funds
	£	£	£	£	£
Receipts					
Donations, legacies and similar income					
Membership subscriptions	5,661	-	-	5,661	7,175
Less: Membership subscriptions paid on (National/County/Area/District)	- 3,840	-	-	- 3,840	- 4,257
Net membership subscriptions retained	1,821	-	0	1,821	2,918
Donations	1,723	-	-	1,723	1,572
District Donation towards projects		10,000	-	10,000	-
Gift Aid	708	-	-	708	1,927
Scout activities	2,131	-	-	2,131	-
Cub activities	1,603	-	-	1,603	-
Beaver Activities	185	-	-	185	-
Explorer activities	-	-	-	-	-
Sub total	8,171	10,000	0	18,171	6,417
Grants					
SE Water Grant	-	-	-	-	-
Other grants incl GPC	-	-	-	-	6,500
Sub total	-	-	-	-	6,500
Fundraising (gross)					
Jumble sales/Tombolas etc	1,054	-	-	1,054	932
Village Fete - Scouts stalls	2,432	-	-	2,432	772
Village fete - Joint	7,841			7,841	1,309
Pantomime	1,621	-	-	1,621	818
100 Club Income	1,416	-	-	1,416	780
Duxford Trip	- 65	-	-	- 65	196
Sub total	14,299	-	-	14,299	4,807
Investment income					
Bank interest	347	-	-	347	252
The Scout Association Short Term Investment Service	-	-	-	-	-
Other investment income	-	-	-	-	-
Sub total	347	-	-	347	252
Total Gross Income	22,817	10,000	0	32,817	17,976
Asset and investment sales, etc.	-	-	-	-	-
Total receipts	22,817	10,000	0	32,817	17,976

Goudhurst Scout Group
Receipts and Payments Account

	Year start date		Year end date
For the year from	1-Apr-25	To	31-Mar-26

Receipts and payments

	2025/26	2024/25

	Unrestricted funds	Restricted funds	Explorer funds	Total funds	Total funds
	£	£	£	£	£
Payments					
Charitable Payments					
Water	148	-	-	148	238
Electricity	2,949	-	-	2,949	2,052
Insurance	2,136	-	-	2,136	1,992
Badges	468	-	-	468	384
Regulatory			-	-	-
Website/broadband	552	-	-	552	489
Jumble sales costs	267	-	-	267	-
Fete expenses - Scouts stalls	776			776	57
Fete expenses - Joint	5,903			5,903	510
Small equipment/maintenance	2,097		-	2,097	1,858
Insulation for the hut	-				15,600
Sundries	751	-	-	751	520
RBL Poppy Appeal	100	-	-	100	100
100 Club outgoings	517	-	-	517	465
Uniforms	272	-	-	272	297
Beaver activities	169	-	-	169	268
Cub activities	1,079	-	-	1,079	494
Scout activities	2,089	-	-	2,089	232
Explorer activities	-	-	100	100	172
Porchlight Cardboard	34	-	-	34	-
Sub total	20,309	-	100	20,409	25,728
Other expenditure					
Building and equipment investment			-	-	-
Extension loan repayments & interest	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total Gross Expenditure	20,309	-	100	20,409	25,728
Asset and investment purchases, etc.	-	-	-	-	-
Total payments	20,309	-	100	20,409	25,728
Net of receipts/(payments)	2,508	10,000	- 100	12,409	- 7,752
Transfers between funds			-	-	-
Cash funds last year end	26,125		100	26,225	33,977
Cash funds this year end	28,633	10,000	0	38,634	26,225

Statement of assets and liabilities at the end of the year

	31-Mar-26				31-Mar-25
	Unrestricted funds	Restricted funds	Explorer funds	Total funds	Total funds
	£	£	£	£	£
Cash funds					
Bank current account	9,348	10,000		19,348	7,150
The Scout Association Short Term Investment Service		-	-	-	-
Scouts Deposit Account	5,848			5,848	18,280
United Trust Bond Account	12,779			12,779	-
Cash/Floats	660	-	-	660	795
Jumble sale monies not banked		-	-	-	-
Total cash funds	28,634	10,000	-	38,634	26,225

Other monetary assets					-
Tax claim 2024-25		-	-	-	740
Tax claim 2025-26	585	-	-	585	-
		-	-	-	-
	-	-	-	-	-
Sub total	585	-	-	585	740
Investment assets					
Investment property - detail	-	-	-	-	-
Quoted investments	-	-	-	-	-
Other investments - detail	-	-	-	-	-
Sub total	-	-	-	-	-
Non monetary assets for charity's own use					
Badge stock	300	-	-	300	300
Land and buildings	544,668	-	-	544,668	530,549
Sectional garage & equipment	48,823	-	-	48,823	64,340
Other	-	-	-	-	-
Sub total	593,791	-	-	593,791	595,189
Liabilities					
Donation to be paid over	-	-	-	-	32
Expenses incurred but not invoiced	-	-	-	-	-
Subscriptions not yet paid	-	-	-	-	-
Building extension loan	-		-	-	-
Explorers' funds held	-	-		-	100
Sub total	-	-	-	-	132

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 20th May 2026 (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf

	Angela Kember - Chair
	Henrietta Mason FCCA - Treasurer

Trustees' Annual Report

For the period

From (start date) 01/04/25 to end date 31/03/26

Section A Reference and administration details

Charity name	1st Goudhurst Scout Group
Other names the charity is known by	
Registered charity number (if any)	303395
HQ registration number	10013182
Charity's principal address	The Scout Hut Tattlebury Lane Goudhurst Kent Postcode TN17 1BU

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr C Reed	Group Scout Leader	Left 15/7/25
2	Ms C Mummery	Group Scout Leader	From 15/7/25
3	Mrs A Kember	Chairman	
4	Mrs Henrietta Mason	Treasurer	
5	Mrs L Morris	Group Secretary	
6	Mrs Jacqueline Clark	Trustee	From 3/10/25
7	Mrs E Hanson	Trustee	
8	Ms C Mummery	Scout Leader	
9	Mr Paul Micklewright	Beaver Leader	From 15/7/25
10	Ms P Terry	Cub Leader	
11	Mr Paul Micklewright	Trustee	Elected 3/10/25

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

Type of advisor	Name	Address
Bankers	Lloyds Bank	Tunbridge Wells Branch
Custodian Trustee	The Scout Association	
Independent Examiner	Jennifer Sherword FCA	29 Cherry Orchard, Chestfield, Whistable

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.
How the charity is constituted (e.g. trust, association, company)	The Group is a trust established under its rules which are common to all Scouts.
Trustee selection methods (e.g. appointed by, elected by)	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

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

You may choose to include additional information, where relevant, about:	The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.
Policies and procedures adopted for: a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them	The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parent's representation and meets most months depending on items necessary for the agenda except for August and December. Members of the Executive Committee complete *'Essential Information for Executive Committee'* training within the first 5 months of joining the committee. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: The maintenance of Group property; The raising of funds and the administration of Group finance; The insurance of persons, property and equipment; Group public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub committees that may be required; Appointing Group Administrators and Advisors other than those who are elected.

Section B	Structure, governance and management (continued)
	Risk and Internal Control The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are: Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss. Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently. Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	**The Purpose of Scouting** Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. **The Values of Scouting** As Scouts we are guided by these values: **Integrity -** We act with integrity; we are honest, trustworthy and loyal. **Respect -** We have self-respect and respect for others. **Care -** We support others and take care of the world in which we live. **Belief -** We explore our faiths, beliefs and attitudes. **Co-operation -** We make a positive difference; we co-operate with others and make friends. **The Scout Method** Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.
Summary of the main activities in relation to these objects	The Group retained it's usual wide variety of activities, including outings and camps.

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

You **may choose** to include further statements, where relevant, about: • policy on grantmaking; • contribution made by volunteers; • policy on investments.	The Group relies heavily on volunteers to both support the leaders and for the Executive committee and concerted efforts have been, and are still being made to boost the general numbers in this respect.
Public benefit statement	The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The Scout section currently has 30 Scouts, 3 young Leaders and a strong team of adult Leaders. In the past 12 months, the older Scouts went on a week's cycling trip to the Hebrides, the whole Troop spent 10 days in Veere, in the Netherlands for Summer Camp and in March spent the night in Cardboard boxes to raise money for disaster relief charity Shelterbox. Three Scouts gained their Gold Scouts Award, the highest award that can be gained in the Scout section.

The Cubs Section have done various craft work, disability awareness, codes of conduct, team games and a hike through the village. We took part in St Georges Day and Remembrance Sunday Services, visits to Lordship Wood, Duxford Air Museum, Bedgebury for orienteering and Kilndown Millenium Green for a scavenger hunt. We did activities with the KSS Air Ambulance and fundraising for restart a heart and the Shelterbox sleepover as well as the yearly pantomime in Tunbridge Wells for Christmas.

The Goudhurst Beaver Colony have had a busy but fun 2025/26, with around 20 regular Beavers and a short waiting list.
We have been working towards many Badges throughout the year, such as the Health and Fitness Badge, to growing Sunflowers and Vegetables as part of the Gardening Badge.
We were particularly proud that four of the Beavers gained the Bronze Award this year before moving on up the the Cubs, the highest award a beaver can achieve.
We also took the Beavers to Lordship Woods on several occasions to learn more about Wildlife and to go on nature walks and bug hunts.
The Scout Hall was used for a sleepover for around 10 of the Beavers where we played games and watched a film before eventually going to sleep. This was part of the nights away badge and was a fun evening with lots of excited Beavers.
We have also taken the Beavers out into Goudhurst as part of the Community Badge to litter picking the Church Yard and playing field, attended Rememberance Sunday, and helped out at the Village Fete.

Section E Financial Review

Reserves Policy

Brief statement of the charity's policy on reserves

Quantify and explain any designations	The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months running costs, circa £10,000, in its current and instant access accounts with excess funds held for major projects in long term deposit accounts whilst the funds are not immediately required.
Details of any funds materially in deficit (circumstances plus steps to eliminate)	

Section E Financial Review (continued)

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

In the year a donation from the District of £10,000 was received to be used against specific repairs projects which will be undertaken in the year ended 31st March 2027 and future years if neceesary.

At the year end there were plans in place to tarmac an area at the back of the hall for solid parking which will utilise some of these funds and were undertaken in Spring 2026

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mrs Angela Kember	Mrs Henrietta Mason FCCA
Position (eg Secretary, Chair)	Chairman	Treasurer
Date		