1st Nailsea Scouts

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

Charity Registration Number: 305628

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Reference and administrative information

Trustees	Mrs N Jelliss	Group Lead Volunteer
	Mrs S Chaplow	Chair
	Mr A Woodman	Treasurer
	Mr J Buss	Trustee (*appointed 20 May 2025)*
	Mrs A Flintoff	Trustee
	Mr E Hayes	Trustee
	Mrs P Honor-Gilasbey	Trustee (*appointed 18 November 2025)*
	Mr H Merryweather	Trustee
	Mr R Stevenson	Trustee
	Mr J Underhill	Trustee (*appointed 18 November 2025)*
	Mr A Winstone	Trustee (*resigned 31 October 2025*)
	Mr D Wood	Trustee (*resigned 31 October 2025*)
Honorary appointments	Mr S Harris	President
	Mr B Billinger	Vice President
	Mr G Hoare	Vice President
	Mr C Elliott	Vice President
	Mrs L Hamey	Vice President
	Mrs R Warry	Vice President
	Mrs E Bolton	Vice President

Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.
Charity name	1st Nailsea Scouts
Charity registration number	305628
Scout Association registration number	The Group is registered with The Scout Association and its registered number is 9243.
Principal address	The Activity and Training Centre Clevedon Road Nailsea BS48 1EH
Bankers	Lloyds Bank 120 Lewisham High Street Lewisham London, SE13 6JG
Insurance brokers	Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW
Independent examiner	Jenny Gunningham c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH
Website	www.1stnailseascouts.org.uk

Report of the Trustees for the year ended 31 December 2025

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

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 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.

A summary of the Group's main activities in relation to these objects can be found below.

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.

Achievements and performance

Major activities and achievements

2025 was another very busy and fun-packed year for 1st Nailsea Scouts.

The Beavers, Cubs and Scouts have continued to enjoy a varied programme of events during the year in their various sections. As a group we once again held our annual carol service at the local Catholic Church with attendance from all the local church leaders. At this event we also celebrated the achievement of the two young people from 1st Nailsea who have been selected to attend the 2027 World Scout Jamboree in Poland.

The Nailsea Scout and Guide Band has continued to thrive and performed at both the carol service and the Remembrance Sunday parade in November.

In July, with the continued support of the new community volunteers who joined us last year, we were able to put on yet another Nailsea Carnival. This amazing event not only showcases both 1st Nailsea Scouts and the Scouting movement but also provides a great opportunity to bring the local community together and raise funds for the Group.

In addition to organising Nailsea Carnival, our growing new team of fundraising volunteers, Friends of 1st Nailsea, have continued to run several clothing collections via Bag2School to bring in much-needed funds. As ever, the Trustees are immensely grateful for their support, and for the many people who supported us by making a donation.

Report of the Trustees for the year ended 31 December 2025 *(continued)*

Achievements and performance *(continued)*

1st Nailsea continued our aim to be very much part of the community locally and had a stall at two of the monthly Nailsea Farmers' Markets to increase our recruitment of new adult volunteers and advertise the Carnival.

Beavers

The two Beaver colonies continued to run at close to full capacity all year with a varied and exciting programme. Our new leadership teams across both nights now work together fully to both plan and deliver the section nights benefiting from the common programmes.

This year the Beavers have been learning, amongst other things, about VE day, potatoes, disability awareness and local Nailsea history. They went to the local tennis club, the fire station, learnt how to make pancakes, visited the Redpoint climbing centre, took part in a STEM (Science, technology, engineering and mathematics) evening, and completed their *First Aid* badge.

A sleepover was held during the year to start getting the Beavers used to staying away from home ready for future camps when they move to Cubs. In a change from previous years, tobogganing was part of the evening at the local dry ski slope (which definitely helped with getting them to go to sleep when they got back to the Scout HQ!)

All those who moved up to Cubs also achieved their *Chief Scout's Bronze Award*, which is a credit to the leaders who ensure a varied programme through the year.

Cubs

This year our new leadership team in Concorde and Compass Cubs have come together wonderfully and along with the established leaders in Jack Warry Cubs have worked fantastically well together. Joint planning and programme ideas have enabled a wide variety of activities to be offered to the Cubs and helped share the workload across the team.

The Cubs were again very busy building insect houses and bird feeders, learning about local history, earning their *Photography* badges and working on their camp skills. They visited Pets at Home as part of their work towards the *Animal Carer* badge, tried rafting, canoeing and kayaking, held a joint charity disco with all three packs, learnt about *El Dias de los Muertos* as part of a Mexican-themed session, and perfected their DIY skills.

This year, Cubs from 1st Nailsea also attended, for the first time, a County Cubs Fun Day held at Woodhouse Park. This gave them the chance to try some more adventurous activities such as high ropes and archery.

All three Cub packs went on joint camp at Blackwell Adventures near Bromsgrove which was a great success, giving the new leaders the opportunity to learn from the established leaders and progress towards obtaining a Nights Away permits themselves. As well as taking part in many adventurous activities including high ropes, a blindfold trail and kayaking, the Cubs enjoyed a visit to National Space Centre in Leicester.

Most Cubs again managed to achieve their *Chief Scout's Silver Award* and *Gordano Challenge* award at the end of their time with the section, ready to move up to Scouts.

Scouts

Our Raptor Scout Troop saw a change in leadership over the year, when we said a sad goodbye to the existing team, but we were very lucky to have new leaders who stepped forward. Both Scout troops are once again running at full capacity which is great and they continue to run a full and varied programme. The leadership teams on both nights are now planning together and sharing the workload and supporting each other with the variety of skills they have between them. The Scouts have been very busy, improving their pioneering skills, building Go-Karts, pumpkin carving, pottery, fencing, archery, tie-dying and cooking. They were visited by the local PCSO team, have been out geocaching, litter picking, visiting the lifeboat station at Portishead and hiking.

Raptor Troop held an Easter Camp this year at Huish Woods Campsite, as a final event with the departing leadership team. The Scouts had a fantastic time, taking part in many activities including tunnelling, camp skills, and the aerial runway. Later in the year, they had a sleepover at the 1st Nailsea's Scout HQ which included a day visit to JOTA/JOTI (Jamboree on the Air/Internet) at Woodhouse Park, with many activities including shooting, crafts and crate stacking.

Tomahawk Troop stayed closer to home this year and camped at Woodhouse Park campsite to allow leaders to share the week between them. The Scouts enjoyed the onsite activities of archery, climbing, and a hike across the Severn Bridge

Report of the Trustees for the year ended 31 December 2025 *(continued)*

Achievements and performance *(continued)*

was a highlight, with great delight being taken by Scouts jumping backwards and forwards over the English/Welsh border! The cooking competition was also a great evening with some budding chefs showing their skills.

Both troops managed to get several older Scouts through their *Chief Scout's Gold Award* last year, culminating in their expedition (a two-day hike, with a night under canvas without a leader present).

Financial Review

Total income for the year decreased by 1.6% to £83,194 (2024 restated: £84,509). This was largely a consequence of the fall in camps and activities income to £12,287 (2024: £18,031), offset by increases in donations and grants (£2,834 compared to £1,594 in 2024) and fundraising income (£12,363 compared to £10,886 in 2024).

Camps and activities income arises from payments made by parents/carers for additional activities undertaken by the Beavers, Cubs and Scouts. This might be a trip one evening during a section meeting, or a camp or other trip away with the section. As an income source, it therefore fluctuates from one year to the next depending on the number of activities undertaken by the sections. In the current year, some sections have run camps closer to home to keep costs for parents down, and in addition, the change in leadership teams across our sections has inevitably changed the mix of activities the Beavers, Cubs and Scouts undertake and therefore the corresponding cost. Despite this, as discussed above, all of the sections have run a varied and engaging programme throughout the year.

The group's other main income sources - membership fees – was largely static compared to the previous year, at £35,491 compared to £35,898 in 2024. The membership fee per young person increased from £234/year to £240/year in September 2024, then to £246/year in September 2025. However, these increases have been offset by a small reduction in the number of young people members, plus slightly higher levels of hardship cases and membership fee delinquency.

The reduction in membership fees is also reflected in Gift Aid income, which reduced from £7,619 in 2024 to £7,415 in 2025, reflecting lower amounts received on which Gift Aid can be claimed, and higher numbers of new members in the year not making a Gift Aid declaration.

The Trustees strongly believe that financial means should never be a barrier to participating in Scouting, and support is available for those members who are unable to afford to pay the membership fee to allow them to continue their membership at 1st Nailsea. Any members who are struggling financially are strongly encouraged to seek support; all such requests are dealt with sensitively and confidentially.

Income from hire of the group's premises and equipment to third parties increased 13.7% from £8,630 to £9,813. In 2024, we saw a drop off in the number of regular, recurring hirers who provide a reasonably stable income source for the group. However, this has been offset by an increase in the number of one-off hires, for events such as birthday parties, providing an important income source for the group.

The Group's total expenditure for the year decreased by 12.0% from £90,512 (restated) in 2024 to £79,687 in 2025. The largest component of this reduction was training, equipment and activities expenses, which fell from £36,633 in 2024 to £24,411 in 2025. This includes the costs of the activities undertaken by our Beavers, Cubs and Scouts described above, which fell from £27,389 in 2024 to £19,595 this year, in line with the reduction in camps and activities income described above. In addition, training costs reduced to £387 (2024; £2,361) reflecting the significant amount of training needed for new leaders in the previous year. In addition, expenditure this year on equipment purchases, repair and maintenance of £1,440 (2024: £4,374) was much reduced compared to the previous year.

Headquarters expenses represents the Group's main fixed premises overheads, which were £23,647 (2024: £22,695), an increase of 4.2% compared to the previous year. This was due to higher maintenance costs (see below), higher cleaning costs (£3,258 compared to £3,088, reflecting an inflationary increase over the prior year), and an increase in insurance premiums (£3,565 compared to £2,885 in 2024). These increases were offset by a reduction in the depreciation charge of £495 as assets became fully depreciated in the year.

Building and maintenance costs increased from £3,164 to £3,760 during the year. With the exception of the main hall (rebuilt 2016), our building dates from the 1960s and early 1990s and, in many ways, is showing its age. The Trustees expect that building maintenance costs will continue to increase in the coming years as new issues with the building arise.

Minibus/transport expenses reduced slightly during the year, from £11,845 in 2024 to £10,149 in 2025. However, this was principally due to a significantly lower depreciation charge (£2,698 compared to £4,257 in 2024) as our older

Report of the Trustees for the year ended 31 December 2025 *(continued)*

Financial Review *(continued)*

minibus reached the point of being fully depreciated. Running expenses - which includes fuel and repairs/maintenance - increased from £6,782 to £7,376. Fuel prices remained reasonably stable during the year, but in line with the vehicles' age, maintenance costs continue to increase. Lastly, other transport costs - which includes, for example, vehicle hire for camps - reduced from £806 to £75 due to less activity by the sections.

Other expenditure increased in the year from £4,513 to £5,100. The main element of this increase was due to additional uniform purchases in the year. Other costs - administration, bank charges, volunteer costs and sundry - remained broadly stable during the year, reflecting only small decreases or small inflationary increases.

The Group's overall net income for the year was £3,507 (2024: net expenditure of £6,003), with the move from net expenditure to net income being a consequence of the lower total expenditure discussed above. The Group continues, however, to have a strong balance sheet, with net assets of £274,570 (2024: £271,063) and net current assets of £96,163 (2024: £80,795), including cash of £52,288 (2024: £41,418).

Fundraising

The Group's main fundraising activity – Nailsea Carnival – went ahead in July 2025, raising net income for the Group of £5,932 (2024: £5,056). This helped the Group to achieve overall net fundraising income in the year of £6,884, a small increase on the amount raised in the previous year (2024: £6,228). This includes further small amounts which were raised from the Scouts Christmas Post (£617, 2024: £604) and other fundraising activities (£335, 2024: £568).

Reserves policy

The Trustees' policy is to adopt a prudent approach to budgeting, whereby the Group's annual income should, as far as possible, match expenditure, including non-cash depreciation which reflects the use of the group's assets. The effect of this is that as assets are depreciated, the Group builds a cash fund which can be used for capital expenditure to replace those assets as the need arises. Surplus cash is invested in line with the investment policy described below. At 31 December 2025, the group's (designated) Capital Fund stood at £30,000 (2024: £20,000).

In addition, the Trustees have agreed that the Group should seek to hold sufficient readily available reserves to continue the charitable activities of the Group should income and fundraising activities fall short. Consequently, it is the Group's policy to hold a minimum level of reserves (calculated as the general fund, less fixed assets) equivalent to 6 months' cash running costs (i.e. excluding depreciation) of approximately £34,500 (2024: £30,000) to ensure that the group can continue to meet its liabilities as they fall due.

Readily available reserves at 31 December 2025 were £61,859 (2024: £55,705). The Trustees note that the Group's financial position at the end of the year is therefore compliant with our reserves policy. The Trustees are comfortable that holding reserves at the current level, above the minimum level required, matches our appetite for risk and allows us to manage any unforeseen circumstances that could impact operations. The Trustees will consider in the coming year if it would be financially prudent to further designate reserves for any existing or new purpose - namely investing in the future of the group's operations and continuing success.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash, or in fixed term deposit or savings accounts, using only mainstream banks or building societies.

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 (POR) of the Scout Association.

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

Trustee selection methods

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

Report of the Trustees for the year ended 31 December 2025 *(continued)*

Structure, governance and management *(continued)*

Governance

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

The Trustee Board consists of the Chair, Treasurer and up to ten Trustees, and meets on average every 2 months during the course of the year.

Members of the Trustee Board complete 'Being a Trustee in Scouts' learning within the first six months of joining the Board along with other mandatory training.

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

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, the financial risk of income being insufficient to cover the charity's fixed costs, and the operational risk of being unable to recruit sufficient adult volunteers to continue our activities. In respect of the first, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising. The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Regarding volunteer recruitment risk, the Trustee Board invests significant effort into recruitment and retention of volunteers, and into succession planning, with a particular focus on leader recruitment for sections where there is known future movement. Recent activities include a survey sent to all volunteers to understand their motivations, aspirations and intentions, as well as regular meetings between volunteers and the Group Lead Volunteer.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting.

In early 2026, the Trustees met for their annual strategy day to review and consider the Group's short, medium and long-term strategy. Following this, it was confirmed that the immediate priority continues to be identifying new section leaders and other adult volunteers as others move up through the sections or retire, allowing the continuation of high-quality Scouting for all of our young people. This includes ensuring that our volunteers feel supported, valued and appreciated, and have access to relevant training and development opportunities (such as obtaining activity permits).

The Trustees' Report was approved by the Trustees on and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts 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 1st Nailsea Scouts 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 1st Nailsea Scouts 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.

Signed:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: c/o The Activity and Training Centre, Clevedon Road, Nailsea, BS48 1EH

Date:

Statement of Financial Activities

For the year ended 31 December 2025

	Note	**Unrestricted Funds 2025 £**	**Restricted Funds 2025 £**	**Total Funds 2025 £**	Unrestricted Funds 2024 £ *Restated**	Restricted Funds 2024 £ *Restated**	Total Funds 2024 £ *Restated**
Income:							
Income from donations & legacies							
Donations and grants	*2*	1,369	1,585	**2,954**	594	1,000	1,594
Gift Aid		7,363	52	**7,415**	7,619	-	7,619
Fundraising income	*3*	11,634	729	**12,363**	10,042	844	10,886
Sundry income		135	-	**135**	16	-	16
Income from charitable activities							
Membership fees		35,491	-	**35,491**	35,898	-	35,898
Explorers Partnership agreement		1,540	-	**1,540**	970	-	970
Camps and activities		12,287	-	**12,287**	18,031	-	18,031
Income from other trading activities							
Premises and equipment hire		9,813	-	**9,813**	8,630	-	8,630
Profit on disposal of fixed assets		-	-	**-**	-	-	-
Interest receivable		1,196	-	**1,196**	865	-	865
Total income for the year		**80,828**	**2,366**	**83,194**	82,665	1,844	84,509
Expenditure:							
Expenditure on raising funds							
Fundraising expenses	*3*	3,650	1,829	**5,479**	3,814	844	4,658
Expenditure on charitable activities							
Scout Association membership fee		10,901	-	**10,901**	10,168	-	10,168
Headquarters expenses	*4*	21,510	2,137	**23,647**	20,930	1,765	22,695
Training, equipment and activities expenses	*5*	24,411	-	**24,411**	36,538	95	36,633
Minibus/transport expenses	*6*	10,149	-	**10,149**	11,845	-	11,845
Other expenditure	*7*	4,822	278	**5,100**	4,513	-	4,513
Total expenditure for the year		**75,443**	**4,244**	**79,687**	87,808	2,704	90,512
Net income/(expenditure)		**5,385**	**(1,878)**	**3,507**	(5,143)	(860)	(6,003)
Transfers	*14*	-	-	-	-	-	-
Net movement in funds		**5,385**	**(1,878)**	**3,507**	(5,143)	(860)	(6,003)
Reconciliation of funds							
Total funds brought forward		256,884	14,179	**271,063**	262,027	15,039	277,066
Total funds carried forward	*14*	**262,269**	**12,301**	**274,570**	256,884	14,179	271,063

** See note 17 for details of the restatement*

Balance Sheet

As at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	*9*	**178,407**	190,268
		178,407	190,268
Current assets			
Investments	*10*	**15,746**	15,277
Debtors	*11*	**29,233**	25,901
Cash at bank and in hand		**52,288**	41,418
		97,267	82,596
Liabilities			
Creditors: amounts falling due within one year	*12*	**(1,104)**	(1,801)
Net current assets		**96,163**	80,795
Total assets less current liabilities		**274,570**	271,063
Creditors: amounts falling due after more than one year	*13*	**-**	-
Net assets		**274,570**	271,063
Funds			
Unrestricted funds	*14*	**262,269**	256,884
Restricted funds	*14*	**12,301**	14,179
Total funds		**274,570**	271,063

Approved by the Trustees on and signed on their behalf by:

Sarah Chaplow
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation
The financial statements have been prepared in accordance with *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)* (Charities SORP (FRS 102)) and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102).

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern
The charity had net income for the year of £3,507 (2024: net expenditure of £6,003), net current assets of £96,163 (2024: £80,795), and net assets of £274,570 (2024: £271,063), including unrestricted reserves of £262,269 (2024: £256,884) and cash at bank and in hand in unrestricted general funds (see note 14) of £33,730 (2024: £31,605). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact on the charity of the current wider economic situation, including current geopolitical issues and the likely impact of this on inflation and interest rates. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income
Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Gift Aid income is recognised at the amount expected to be recovered from HMRC at the same time as the corresponding donation on which the Gift Aid arises.

Donated goods and services are recognised at their fair value, as income in the Statement of Financial Activities with a corresponding amount recognised in expenditure. The value of services provided by volunteers is not included in these financial statements as it cannot be reliably measured.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised gross (not netted off against related expenditure) in the Statement of Financial Activities using the accrual model.

Explorers Partnership Agreement
The Partnership Agreement is between the Group and the Horizon Explorers section. It entitles the group to a termly payment determined based on the number of young people participating in Horizon Explorers that term in exchange for Explorers' use of the group's facilities and equipment. Income is recognised as the group becomes entitled to it each term.

Expenditure
Expenditure is recognised when a liability is incurred. Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases
Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation
Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. These are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value. Where the charity holds excess cash balances, these may be

Notes *(continued)*

1. Accounting policies *(continued)*

Cash and cash equivalents (continued)
placed in short-term deposit accounts with maturities exceeding three months. Such balances do not meet the definition of cash and cash equivalents and are classified as current asset investments in the financial statements.

Tangible fixed assets and depreciation
Tangible assets are stated at cost, including irrecoverable VAT, and are depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2025	2024
	£	£
Donations	**1,854**	594
Grants	**1,100**	1,000
	2,954	1,594

Included in donations is £120 (2024: £nil) of donated services, being free full-fibre broadband provided by Truespeed Communications Limited. An associated cost has been recognised within headquarters expenses (see note 4).

Grants received included £nil (2024: £1,000) from Tesco Community Grants, £1,000 (2024: £nil) from Nailsea Town Council, and £100 (2024: £nil) from Rotary Nailsea & Backwell.

3. Fundraising income and expenditure

	Income 2025	**Expenditure 2025**	**Net income /(expenditure) 2025**	Net income /(expenditure) 2024
	£	**£**	**£**	£
Carnival	10,591	(4,659)	5,932	5,056
Anniversary Dinner	780	(780)	-	-
Christmas Post	617	-	617	604
Miscellaneous	375	(40)	335	568
2025 Total	**12,363**	**(5,479)**	**6,884**	6,228
2024	10,886	(4,658)	6,228	

Notes *(continued)*

4. Headquarters expenses

	2025	2024
	£	£
Building and maintenance	**3,760**	3,164
Utilities	**2,939**	3,015
Cleaning	**3,258**	3,088
Insurance	**3,565**	2,885
Boat store rental	**1,541**	1,464
Depreciation	**8,584**	9,079
	23,647	22,695

5. Training, equipment and activities expenses

	2025	2024
	£	£
Camps and activities	**19,595**	27,389
Badges and handbook purchases	**2,410**	1,876
Training	**387**	2,361
Equipment purchases, repairs and maintenance	**1,440**	4,374
Depreciation	**579**	633
	24,411	36,633

6. Minibus/transport expenses

	2025	2024
	£	£
Running expenses	**7,376**	6,782
Depreciation	**2,698**	4,257
Other transport costs	**75**	806
	10,149	11,845

7. Other expenditure

	2025	2024
	£	£
Administration and governance costs	**722**	710
Donations/grants made	**317**	-
Bank charges	**864**	1,033
Uniform purchases	**1,043**	539
Volunteer recruitment and retention costs	**1,545**	1,716
Sundry expenses	**609**	515
	5,100	4,513

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2024: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings	Fixtures & fittings	Furniture & equipment	Vehicles	Band	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	222,754	51,832	47,342	36,206	5,781	363,915
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December 2025	**222,754**	**51,832**	**47,342**	**36,206**	**5,781**	**363,915**
Accumulated depreciation						
At 1 January 2025	72,445	27,216	46,161	22,044	5,781	173,647
Charge for the year	4,453	4,131	579	2,698	-	11,861
Disposals	-	-	-	-	-	-
At 31 December 2025	**76,898**	**31,347**	**46,740**	**24,742**	**5,781**	**185,508**
Net book value						
At 31 December 2025	**145,856**	**20,485**	**600**	**11,466**	**-**	**178,407**
At 31 December 2024	150,309	24,616	1,181	14,162	-	190,268

The cost of land and buildings at 31 December 2025 includes the estimated cost of £50 for the purchase of land in 1930, the estimated cost of constructing the buildings (1965 and 1990) of £53,000, and costs of rebuilding the main hall in 2016 of £170,000.

10. Investments

Current asset investments of £15,746 (2024: £15,277) comprise deposits held in a Lloyds Bank short-term deposit account with a notice period of 95 days.

11. Debtors

	2025	2024
	£	£
Trade debtors	**661**	784
Gift Aid receivable	**27,505**	24,672
Prepayments	**450**	445
Accrued income	**617**	-
	29,233	25,901

Gift Aid receivable relates to amounts recoverable from HMRC on donations received (with a corresponding Gift Aid declaration), but for which no claim to HMRC has yet been submitted. The increase in the balance in the year reflect new amounts claimable on Gift Aid donations received in the year, offset by amounts reclaimed from HMRC in the year.

Notes *(continued)*

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**650**	337
Accruals	**382**	382
Deferred income (note 13)	**-**	85
Other creditors	**72**	997
	1,104	1,801

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead in that year, and it was deferred to 2022. The 102nd Anniversary Camp took place in May 2022. £85 was refunded to the original payer during the year.

	2025	2024
	£	£
Balance at 1 January	**85**	85
Amount released to incoming resources	**-**	-
Amount deferred in the year	**-**	-
Amount refunded	**(85)**	-
Balance at 31 December	**-**	85

Notes *(continued)*

14. Funds

Analysis of movements in funds

	Balance at 1 Jan 2025 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2025 £
Unrestricted funds					
Unrestricted general funds	123,046	80,828	(69,768)	(10,000)	**124,106**
Designated funds					
Building fund	112,733	-	(5,630)	-	**107,103**
Band fund	1,105	-	(45)	-	**1,060**
Capital fund	20,000	-	-	10,000	**30,000**
	133,838	-	(5,675)	10,000	**138,163**
Total unrestricted funds	**256,884**	**80,828**	**(75,443)**	**-**	**262,269**
Restricted funds					
David Marshall Memorial Fund	2,985	-	-	-	**2,985**
National Grid Electricity Transmission's Community Grant Programme Fund	10,194	-	(1,137)	-	**9,057**
Tesco Community Grants Fund	1,000	-	(1,000)	-	**-**
Carnival Fund	-	1,100	(1,100)	-	**-**
Other restricted funds	-	1,266	(1,007)	-	**259**
Total restricted funds	**14,179**	**2,366**	**(4,244)**	**-**	**12,301**
Total funds	**271,063**	**83,194**	**(79,687)**	**-**	**274,570**

As set out in the reserves policy on page 5, as assets are depreciated, the Group builds a cash fund which can be used for capital expenditure to replace those assets as the need arises and reduces the need for significant future fundraising efforts to fund new asset purchases. Consequently, at the end of the year, a transfer of £10,000 was made from the General Fund to the Capital Fund, broadly reflecting the depreciation charge incurred in the year (see note 9).

Notes *(continued)*

14. Funds *(continued)*

Analysis of movements in funds – previous year

	Balance at 1 Jan 2024 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2024 £
Unrestricted funds					
Unrestricted general funds	121,870	72,372	(71,235)	39	123,046
Designated funds					
Building fund	118,881	-	(6,148)	-	112,733
Band fund	1,276	125	(257)	(39)	1,105
Capital fund	20,000	-	-	-	20,000
	140,157	125	(6,405)	(39)	133,838
Total unrestricted funds	262,027	72,497	(77,640)	-	256,884
Restricted funds					
David Marshall Memorial Fund	3,080	-	(95)	-	2,985
National Grid Electricity Transmission's Community Grant Programme Fund	11,959	-	(1,765)	-	10,194
Tesco Community Grants Fund	-	1,000	-	-	1,000
Other restricted funds	-	844	(844)	-	-
Total restricted funds	15,039	1,844	(2,704)	-	14,179
Total funds	277,066	74,341	(80,344)	-	271,063

During 2024, the Trustees committed £95 from the David Marshall Memorial Fund towards the cost of a member of Concorde Cub Pack attending the Pack Holiday.

Description, nature and purpose of funds

Unrestricted funds

General funds	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property, in particular the rebuild of the main hall undertaken in 2016.
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees for future capital expenditure purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.

Notes *(continued)*

14. Funds *(continued)*

Description, nature and purpose of funds (continued)

National Grid Electricity Transmission's Community Grant Programme Fund	In October 2023, the Group received a grant from National Grid Electricity Transmission's Community Grant Programme for the purposes of installing acoustic panelling in the main hall. The installation work was completed in December 2023. The fund is being utilised as the acoustic panels are depreciated over their useful economic life.
Tesco Community Grants Fund	During 2024, the Group received a grant from Tesco Community Grants for property improvements at the Group's Activity and Training Centre. This was spent in full in the year.
Carnival Fund	The fund includes grants and donations specifically to support the Group in organising Nailsea Carnival. During the year, the Group received grants of £1,000 from Nailsea Town Council and £100 from Rotary Nailsea & Backwell in this respect which are included within income and expenditure in this fund.
Other restricted funds	During the year, the Group collected £729 via a bucket collection at Nailsea Carnival expressly in aid of the Nailsea 'Memory Café' (through the Memories at the Barn project run by Nailsea Tithe Barn Trust, charity no. 1154686). Income and expenditure of this amount is therefore included in other restricted funds. In addition, a fundraising disco held by Cubs in the year collected £278 in aid of Shelter, and is shown as both income and expenditure in other restricted funds. Lastly, the Group held a collection at the carol service in December 2025 to support two young people from 1st Nailsea selected to attend the 2027 World Scout Jamboree. The amount raised - £259 – is included in other restricted fund income in the year.

Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	62,247	107,103	9,057	**178,407**
Current asset investments	-	15,746	-	**15,746**
Cash at bank and in hand	33,730	15,314	3,244	**52,288**
Other net current assets/(liabilities)	28,129	-	-	**28,129**
Total funds at 31 December 2025	**124,106**	**138,163**	**12,301**	**274,570**

Analysis of net assets between funds – previous year

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	67,341	112,733	10,194	190,268
Current asset investments	-	15,277	-	15,277
Cash at bank and in hand	31,605	5,828	3,985	41,418
Other net current assets/(liabilities)	24,100	-	-	24,100
Total funds at 31 December 2024	123,046	133,838	14,179	271,063

Notes *(continued)*

15. Related party transactions

During the year, the Trustees paid aggregate donations, membership fees and payments for events and activities to the group of £3,027 (2024: £2,018).

16. Post balance sheet events

There were no significant post balance sheet events.

17. Prior year restatement

1st Nailsea Scouts pays a membership fee ("capitation") to the UK-wide Scout Association for those young people who are members of our Group. In 2025, this amounted to £10,901 (2024: £10,168) and was included in the amount of the membership fee which the Group collected from its members.

In previous years, in common with the practice adopted by many other Scout groups, the Trustees considered that it was acting as an agent, rather than principal, in respect of the amounts collected from members which were then remitted to the Scout Association. Consequently, membership fees in the Statement of Financial Activities (SoFA) were presented net of the capitation amount, with the capitation collected and paid being recorded in restricted funds.

During the year, updated guidance from the Scout Association has resulted in the Trustees revising their view. In light of the updated guidance, the Group now considers that it acts as a principal, and consequently, membership fees collected are now reported gross in the SoFA, with the amounts paid to the Scout Association being presented within expenditure. The prior period comparatives have therefore been restated, and at the same time, the caption for this line item has been updated to "Scout Association membership fee".

The effect of this restatement on the SoFA for the year ended 31 December 2024 is as follows:

	Unrestricted Funds 2024 £ As previously reported	Effect of restatement	**Unrestricted Funds 2024 £** Restated	**Restricted Funds 2024 £** As previously reported	**Total Funds 2024 £** Restated
Income:					
Membership fees	25,323	10,168	35,491	-	35,491
Total income for the year	**72,497**	**10,168**	**82,665**	**1,844**	**84,509**
Expenditure:					
Scout Association membership fee	-	10,168	10,168	-	10,168
Total expenditure for the year	**77,640**	**10,168**	**87,808**	**2,704**	**90,512**