REGISTERED CHARITY NUMBER: 503845
SCOUT ASSOCIATION NUMBER: 292373

Report of the Trustees and Accounts

for the Year Ended 31st December 2025

for

5th Penwortham United Reformed Scout Group

Robin Oatridge & Co Limited
Chartered Certified Accountants
Black Bull House
353 - 355 Station Road
Bamber Bridge
Preston
Lancashire
PR5 6EE

5th Penwortham United Reformed Scout Group

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for the Year Ended 31st December 2025

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5th Penwortham United Reformed Scout Group

Trustees Report
for the Year Ended 31st December 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025.

Legal and Administration
The 5th Penwortham United Reformed Scout Group was formed on 2nd October 1951 and is registered with the Scout Association under registration number 292373, and which Association exists by the Royal Charter of 1912 and subsequent Supplemental Royal Charters of 1949, 1959, 1967 and 1991. The Group is sponsored by the Penwortham United Reformed Church, Liverpool Road, Penwortham.

The Group is registered with the Charity Commission as a separate charity under number 503845.

The Chairperson of the Scout Group is Julie Hainsworth.

The Trustees of the Scout Group are detailed below.

The administration of the Scout Group was dealt with by :

The Chairperson	Julie Hainsworth
Treasurer	Mark Howarth
Quartermaster	Oliver Gunning
Gift Aid Co-ordinator	Oliver Gunning
Group Lead Volunteer	Sarah Gunning

Trustees who have served this year are :

The above-stated members plus Steve Banks, Sammi Unsworth, Rachel Duke, Stacey Milnes, Tanya Dos Santos and Robert Goodall.

The bankers for the Scout Group are :

Virgin Money
44 Fishergate Preston
PR1 8BH

The Trustees of the Scout Group have appointed Ryan Hulme (Robin Oatridge & Co.) as Independent Examiner.

The power to appoint trustees is exercisable by the Group Lead Volunteer and by the Scout Group Council in accordance with the Policy, Organisation and Rules of the Scout Association.

The investment powers of the Trustees are unrestricted.

Objectives and Policies
The AIM of the Scout Group as a member of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials, as individuals, as responsible citizens and as members of their local, national, and international communities.

The METHOD of achieving this aim is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by Adult Leadership.

The PRINCIPAL ACTIVITY of the Group has been to follow the aim as stated above by using the Scout Association's progressive training scheme based on the Scout Promise and Law under the guidance of the Leaders in the Group.

The Group admits young people to all sections of the Group from 4 years to 14 years. The Group has a healthy number of children.

The aim of the Group Lead Volunteer, with the help and support of all the Group's Leaders and Helpers and aided by the Scout Group Trustees, is to carry out the aims and policies outlined above and to provide Scouting and activities of the highest possible quality for the young people in the Scout Group in a totally safe environment.

Future Development, Activities and Achievements

The Group is currently looking for new leaders in all sections to support our current leaders, and we have a healthy number of young people in all sections. If you do wish to help in any way, please speak to the leaders. We are, however, very well placed to deliver the Scouting Programme and to provide quality Scouting to young people from ages 4 to 14, plus Young Leaders to the age of eighteen.

At our last Census, the Group's figures showed just under two hundred children plus 29 Young Leaders. We can be justly proud to belong to such a well-supported Scout group.

For the future, “Carry on the Same” - as the quality of Scouting is very high, why change a good thing. We are aiming to DBS-clear more adults to help and to recruit more leaders and have them fully trained and we will continue to provide games, crafts, badges, adventurous activities, indoor and outdoor camps, etc and whenever we see the opportunity will introduce new activities. We will continue to provide a very high-quality programme of exciting, fun, and adventurous activities for our young people.

Approved by order of the board of trustees on…16/10/2026..... and signed on its behalf by:



Mark Howarth
Trustee

5th Penwortham United Reformed Scout Group

Independent Examiners Report
for the Year Ended 31st December 2025

Independent examiner's report to the trustees of 5th Penwortham United Reformed Scout Group
I report to the charity trustees on my examination of the accounts of 5th Penwortham United Reformed Scout Group (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

1 accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ryan Hulme FCCA

Robin Oatridge & Co Limited
Chartered Certified Accountants
Black Bull House
353-355 Station Road
Bamber Bridge
Preston
Lancashire
PR5 6EE

Date: 16/10/2026

5th Penwortham United Reformed Scout Group

Statement of Financial Activities
for the Year Ended 31st December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	2025 Total Funds	2024 Total Funds
INCOMING RESOURCES					
Subscriptions	28,473	-	-	28,473	34,030
Fundraising	530	-	-	530	1,080
Camp trips and event refunds	5,025	-	-	5,025	15,929
Poppy appeal	-	-	-	-	-
Investment income	512	-	-	512	268
Gift aid refund	6,215	-	-	6,215	7,193
Other income	449	-	-	449	62
TOTAL INCOMING	41,203	-	-	41,203	58,562
RESOURCES EXPENDED					
Section expenses	9,893	-	-	9,893	12,796
Uniforms, neckers and badges	1,334	-	-	1,334	2,033
Leader training	40	-	-	40	384
Camp trips and events	6,776	-	-	6,776	21,209
Poppy appeal	-	-	-	-	-
Admin and sundry expenses	3,245	-	-	3,245	2,674
Headquarters levy	9,365	-	-	9,365	12,459
Donations to church sponsor	5,040	-	-	5,040	3,600
Insurances	1,124	-	-	1,124	1,372
Fundraising expenses	167	-	-	167	217
Repairs and gas	173	-	-	173	616
Donations	1,193	-	-	1,193	-
Depreciation	1,862	-	-	1,862	2,327
TOTAL EXPENDITURE	40,212	-	-	40,212	59,687
NET INCOME / (EXPENDITURE)	**992**	**-**	**-**	**992**	**- 1,125**
RECONCILIATION OF FUNDS					
Total funds brought forward	56,163	-	-	56,163	57,288
TOTAL FUNDS CARRIED FORWARD	**57,155**	**-**	**-**	**57,155**	**56,163**

5th Penwortham United Reformed Scout Group

Balance Sheet
for the Year Ended 31st December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	2025 Total Funds	2024 Total Funds
FIXED ASSETS					
Land and buildings	9,506	-	-	9,506	9,506
Equipment	7,446	-	-	7,446	9,308
	16,952	-	-	16,952	18,814
CURRENT ASSETS					
Cash at bank and in hand	44,033	-	-	44,033	35,327
Other debtors	4,503	-	-	4,503	13,364
	48,536	-	-	48,536	48,691
CREDITORS					
Accruals	8,333	-	-	8,333	11,342
	8,333	-	-	8,333	11,342
NET CURRENT ASSETS	40,203	-	-	40,203	37,349
TOTAL ASSETS	**57,155**	**-**	**-**	**57,155**	**56,163**

The financial statements were approved by the Board of Trustees and authorised for issue on

16/10/2026 ..... and were signed on its behalf by:



Mark Howarth
Trustee

5th Penwortham United Reformed Scout Group

Notes to the Accounts
for the Year Ended 31st December 2025

1. ACCOUNTING POLICIES

Basis of preparing the Accounts

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Charities Act 2011.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Land and buildings - not provided
Equipment - 20% on reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TANGIBLE FIXED ASSETS

	Land and buildings	Equipment	Totals
COST			
Brought forward	9,506	11,635	21,141
Additions	-	-	-
	9,506	11,635	21,141
DEPRECIATION			
Brought forward	-	2,327	2,327
Charge for the year	-	1,862	1,862
Carried forward	-	4,189	4,189
NET BOOK VALUE			
2025	9,506	7,446	16,952
2024	9,506	9,308	18,814