England & Wales

Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts with a gross income of £250,000 or less in the relevant financial year

Independent examiner's report to the trustees of Bramhope Village Scut Group

I report to the trustees on my examination of the accounts of the Bramhope Village Scout Group for the year ended 31st March 2026.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Bramhope Village 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: J J Russell

Name: James Russell

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

Address: 79 HALL PARK AVENUE, LEEDS, LS18 5LH

Date: 11 NOVEMBER 2026

Bramhope Village Scout Group Financial Report to 31 March 2026

As at 31 March 2026, Bramhope Village Scout Group bank balance was £36,655.88 *(including £1,462.92 allocated to leaders expense cards)*

Subs Income

Total Membership fees collected via Subs were £12,850. This was split as follows:

Section	**Membership income**
Squirrels	£1,800
Beavers	£3,550
Cubs	£3,550
Scouts	£3,950
Total	**£12,850**

Fundraising and donations

An additional £9,145 of income was received via donations and fundraising. See below

Fundraising and donations	
Bonfire night fundraising	£2,951
Christmas Cake Raffle	£236
Coop group award	£500
Charities Trust	£750
Bramhope Youth Development Trust Annual Award DEP	£750
Donation from Bramhope Trust	£1,500
Leeds City Council grant funding	£1,950
Reconciling item (credit for expenses repaid)	£83.11
Parents donations for badge sewing	£295**
Xmas tree collection	£130**
Total	£9,145*

* Due to the way items were categorised in OSM at the start of the period and as incoming Treasurer picked up the role, the above does not neatly correlate to the Donations and Fundraising summaries in the accounts sheets.

** Some of the monies collected via donations for badge sewing and Xmas tree collection have been paid to County to contribute to the cost of Sarah and Lucas Shay attending the World Scouting Jamboree in January 2027 with approval from the Trustees.

Bonfire night was a success with higher numbers in attendance due to opening up to the community and charging separately for food and drink, rather than inclusive tickets.

Additional donations have been secured this year from the Coop - £500.

Gift Aid

Claim submitted for the 3 sections, Beavers, Cubs and Scouts; total received £2864.75 in the year relating to the previous tax year. Claim for year to 31 March 2026 yet to be submitted due to issues gaining access to the HMRC account. Expect to be claimed and received Summer 2026.

Event Income and Expenditure

Bramhope Village Scout Group Financial Report to 31 March 2026

£3,617 income was received for events (camps, Junior Warrior, Cubs Panto etc). £2,111 of expenditure has been made against events. However, timing of income and expenditure over year end does not make these directly comparable. In particular, payments for Challenge 26 have been made ahead of year end and income not yet received.

Now we are using OSM accountancy tools, we are able to better track income and expenditure per event. In addition, camps have to submit budget spreadsheet to the GVL and Treasurer prior to camp and events. Then submit the account spreadsheet at the end of the camp so that events income and expenditure can be reconciled. This identifies if events are making a profit, which can be spent on further equipment, or a loss, which needs to be subsidised.

Annual Membership Costs

The annual levy increased by £1.50 per member to £57 and remains our largest outgoing, £5,073 paid just before the year end.

Buildings and Contents Insurance

Renewal of the buildings and contents insurance policy was protracted this year due to ongoing subsidence investigations by the underwriter. Renewal was obtained post year end and so the costs will come into next financial year cash book - £2,313,19. Cost remained stable with small annual increase, in line with the index linked increase in buildings sum assured. Positive early indicators have been received from the company reviewing the site on behalf of the underwriters. See Venue and Grounds below.

Energy and Utilities

Electricity - Prices remain steady with low usage at the hut, averaging £61 per month and smart meter working well. Annual cost of c.£730
Water – Increased to £33 per month.
Business Rates –£12 per month as notified last year.

Venue and Grounds Expenditure

Venue maintenance costs have increased by 150% this year. Spending of £10,512 includes work on fence posts and steps to improve access to the site, floodlights and related electrical work, double glazing and finalisation of guttering that was initiated in the last financial year and a tree survey to address concerns about overhanging trees to the site. Further spend will be incurred in FY26-27 to address concerns about the stability of the site – a report was commissioned by the trustees on recommendation of the underwriter and further spend to put in place rectification measures is expected in FY26-27.

Net income

Year ending March 2025, net income is £1,127.38. This is considered a positive result given the increased grounds expenditure noted above.

Cash and reserves

Reserves have been calculated in line with the new addition to the finance, expense and investment policy. £9k has been ringfenced in a separate reserves account. At year end an amount of £9,022 was held in the BVSG Savings Account and is used to transfer to the current account as needed to cover expenses – normally due to the timing of expenses compared to income (for example for Levy and Challenge 26).

High interest one-year fixed rate bond £20,000 expired in July 2025 and funds transferred to Current Account. £20,246 was then transferred to a Lloyds 95 day notice account earning interest at 2.63%. Balance remained at year end.

Internal Financial Controls

Bramhope Village Scout Group Financial Report to 31 March 2026

Internal financial controls audit completed by the treasurer.
Finance, expense and investment policy has been finalised and agreed by Trustees.
Copies of the latest accounts and policies are issued to new Trustees and Leaders upon appointment.
Budgets for each section continue to be calculated and monitored, these are allocated to Leader's expense cards at the start of each term and an email sent to advise.
All areas are compliant.

Charity Commission

Charity Commission annual return submitted on time for 24-25 and all trustee details up to date. Change of Treasurer has been notified.

The Trustee Board continuously review the finances of the Group and endeavour to strike a balance between what is spent supporting scouting activities and ensuring that reserves are maintained to cover future requirements, the hut repairs/development being paramount.

Becky Maguire
Treasurer
June 2026

	2025-2026	2024-2025
Income		
Bank Interest	1,476.85	156.28
Donation	5,458.11	3,662.08
Events	7,454.22	4,206.00
Events - Beavers	0.00	540.00
Events - Cubs	924.05	7,965.00
Events - Explorers	0.00	66.34
Events - Scouts	56.00	2,245.00
Fundraising	994.00	2,276.73
Gift Aid	2,864.75	2,827.30
Meetings	110.58	0.00
Membership Fees	-1.28	0.00
Membership Fees Beavers	3,550.00	3,600.00
Membership Fees Cubs	3,550.00	3,550.00
Membership Fees Scouts	3,950.00	3,450.00
Membership Fees Squirrels	1,800.00	1,245.50
Rent	560.00	200.00
Expense		
Activity Equipment	344.65	0.00
Admin	2,142.14	597.77
Badges	1,058.82	991.99
Bank Fees	136.08	0.00
Camping Equipment	796.19	259.78
Events	2,997.40	4,624.26
Events - Beavers	150.00	1,846.21
Events - Cubs	2,869.22	7,885.45
Events - Explorers	0.00	146.84
Events - Scouts	947.91	1,896.87
Events - Squirrels	118.83	0.00
Hut Equipment	474.04	876.56
Insurance	0.00	2,248.36
Meetings	457.71	0.00
Meetings - Beavers	390.31	268.20
Meetings - Cubs	730.43	445.73
Meetings - Explorers	110.58	0.00
Meetings - Scouts	333.37	245.10
Meetings - Squirrels	342.79	113.54
Membership Costs	5,073.00	4,606.50
Rates	124.25	51.77
Training	53.10	468.10
Uniforms	360.00	530.20
Utilities	1,096.94	1,001.47
Venue Maintenance	10,512.14	4,061.23
Account balances		
Bramhope Village Scout Group	5,924.84	1,584.09
BVSG Savings Account	9,022.17	13,311.27
Expense Account	1,462.92	633.14
Fixed Term 29 July 2025	0.00	20,000.00

Lloyds 95 day notice account	20,245.95	0.00

Summary

Account balance brought forward	35,528.50	32,704.20
Total income	32,747.28	35,990.23
Total expenditure	31,619.90	33,165.93
Net income	1,127.38	2,824.30
Account balance carried forward	36,655.88	35,528.50