

Registered charity number: 518527

2<sup>nd</sup> Brewood Scout Group

Annual Report of the Trustees and  
Unaudited Financial Statements  
for the year ended 31 March 2025

2<sup>nd</sup> Brewood Scout Group

Annual Report and Financial Statements  
For the year ended 31 March 2025

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**2<sup>nd</sup> Brewood Scout Group**

**Annual Report and Financial Statements  
For the year ended 31 March 2025**

**Officers and Professional Advisors**

**Registered Charity number**

518527

**Principal address**

51 Deansfield Road  
Brewood  
Stafford  
Staffordshire  
ST19 9HT

**Trustees**

S Northfield  
A Brett  
S Douglas  
R Jones-Reading  
R Davies  
P Plowright

**Independent Examiner**

Mrs E L Reynolds ACCA 37 Vincent Southworth Drive Wednesfield, Wolverhampton, WV11 3FF

**2nd Brewood Scout Group  
Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting:

*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

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,  
I promise that I will do my best  
to do my duty to God and to The King,  
to help other people  
and to keep the Scout Law.

## 2nd Brewood Scout Group Report of the Trustees for the Year Ended 31 March 2025 (continued)

### *Public Benefit*

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

As at 31 March 2025 there were approximately 106 (2024: 65) young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs – ages 8 to 10 ½
- Scouts - ages 10 ½ to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of events and Section-based fundraising are also raised.

### **ACHIEVEMENT AND PERFORMANCE**

In FY25, the 2nd Brewood Scout Group continued to thrive as a vibrant part of the local community. Membership levels remained stable, and the refurbished 'Community Hub' remained a popular venue for a wide range of local groups. These included a dementia support group, fitness classes, and various arts, crafts, music, and sports activities. We are especially pleased that the local Girl Guiding Group continues to make regular use of the facility.

The Scout Group has maintained a steady revenue stream through bookings and donations associated with the Hub. However, in December 2024, Storm Darragh caused significant damage to the building, with part of the roof being blown off on the night of 7 December. As a result, approximately half of the Hub was unusable for the remainder of the financial year, leading to an estimated loss of at least £5,000 in potential revenue. The insurance claim was initiated promptly, and although the settlement was not confirmed until May 2025 (post year-end), we are now in a position to proceed with interior repairs and restoration.

Despite this setback, the Group's fundraising and community engagement activities remained strong. FY25 marked the final year of the **Brewood Cycle Challenge**, a flagship event that has been a cornerstone of our fundraising calendar. The decision to conclude the event was due to increasing logistical challenges and weather dependency. The final ride was a success, generating a £2,000 profit, which was once again shared equally with the Brewood First Responders.

The **Brewood 10km Woggle** continued to grow in popularity, reaffirming its place as a key event in our calendar. We also hosted two successful **Comedy Nights at the Community Hub**, under the banner of *Hilarity at the Hub*, which were warmly received by the community and are set to become a regular feature.

Our commitment to delivering enriching experiences for our Scouts remained strong, with a variety of camps and activities throughout the year, including go-karting and laser quest excursions. These experiences continue to foster teamwork, confidence, and adventure among our young members.

2nd Brewood Scout Group  
Report of the Trustees  
for the Year Ended 31 March 2025 (continued)

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

*Governing document*

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

*Organisational structure*

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

Approved by order of the board of trustees on 6 September 2025 and signed on its behalf by:



Sarah Northfield  
Trustee



Andrew Brett  
Trustee

## Independent Examiner's Report to the Trustees of 2nd Brewood Scout Group for the Year Ended 31 March 2025

### Independent examiner's report to the trustees of 2nd Brewood Scout Group

I report to the charity trustees on my examination of the accounts of 2nd Brewood Scout Group (the Trust) for the year ended 31 March 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.



Mrs. E L Reynolds ACCA  
37 Vincent Southworth Drive  
Wednesfield  
Wolverhampton  
West Midlands  
WV11 3FF

Date: 8 September 2025

2nd Brewood Scout Group  
Statement of Financial Activities  
For the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>Income and endowments from</b>					
Donations and legacies		21,124	-	21,124	16,132
Community hub		8,400	-	8,400	10,624
Fundraising activities		6,182	-	6,182	14,583
Section camps		5,591	-	5,591	8,344
Investment income	2	751	-	751	493
		<b>42,048</b>	<b>-</b>	<b>42,048</b>	<b>50,176</b>
<b>Expenditure on</b>					
Raising funds		4,197	-	4,197	6,819
Headquarters		9,778	-	9,778	7,327
Community hub		4,871	-	4,871	5,273
IT and office administration		2,974	-	2,974	2,932
Section camps		8,726	-	8,726	10,360
Activities and events		3,523	-	3,523	4,065
Donations made		1,025	-	1,025	1,050
Depreciation		1,233	5,541	6,774	6,092
		<b>36,327</b>	<b>5,541</b>	<b>41,868</b>	<b>43,918</b>
<b>Net (Deficit) / Income</b>		<b>5,721</b>	<b>(5,541)</b>	<b>180</b>	<b>6,258</b>
Total funds brought forward		55,866	288,842	344,708	338,450
<b>Total funds carried forward</b>		<b>61,587</b>	<b>283,301</b>	<b>344,888</b>	<b>344,708</b>

The profits for the year are all derived from continuing operations.

No other gains or losses were recognised in the year, and as such no separate statement of other comprehensive income has been prepared

2nd Brewood Scout Group  
Balance Sheet  
31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Fixed assets</b>					
Tangible fixed assets	4	3,777	286,166	289,943	290,701
<b>Current assets</b>					
Prepayments and accrued income		439	-	439	671
Cash at bank and in hand		55,186	-	55,186	53,713
		<u>55,625</u>	<u>-</u>	<u>55,625</u>	<u>54,384</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(680)</u>	<u>-</u>	<u>(680)</u>	<u>(378)</u>
<b>Net current assets</b>		<u>54,945</u>	<u>-</u>	<u>54,945</u>	<u>54,006</u>
<b>Total assets less current liabilities</b>		<u>58,722</u>	<u>286,166</u>	<u>344,888</u>	<u>344,708</u>
<b>Net assets</b>		<u><u>58,722</u></u>	<u><u>286,166</u></u>	<u><u>344,888</u></u>	<u><u>344,708</u></u>
<b>Funds</b>					
Unrestricted funds	6			61,587	55,866
Restricted funds	6			283,301	288,842
				<u><u>344,888</u></u>	<u><u>344,708</u></u>

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees and authorized for issue on 6 September 2025 were signed on its behalf by:



Sarah Northfield  
Trustee



Andrew Brett  
Trustee

**2nd Brewood Scout Group  
Notes to the Financial Statements  
For the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**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**

*Freehold land and buildings*

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight-line basis over 25 years, which is a fair estimate of its useful life.

Depreciation is charged on the community building on a straight-line basis over 50 years, which is a fair estimate of its useful life.

*Scout equipment*

Scout equipment is depreciated on a straight-line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2nd Brewood Scout Group  
Notes to the Financial Statements  
For the Year Ended 31 March 2025 (Continued)

1. ACCOUNTING POLICIES - continued

**Fund accounting**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit interest	751	493
	<u>751</u>	<u>493</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Total £
<b>Cost</b>			
At 1 April 2024	302,770	14,338	317,108
Additions	4,382	1,634	6,016
Disposals	-	-	-
<b>At 31 March 2025</b>	<u>307,152</u>	<u>15,972</u>	<u>323,124</u>
<b>Depreciation</b>			
At 1 April 2024	15,445	10,962	26,407
Charge for the year	5,541	1,233	6,774
Disposals	-	-	-
<b>At 31 March 2025</b>	<u>20,986</u>	<u>12,195</u>	<u>33,181</u>
<b>Net book value</b>			
At 31 March 2025	<u>286,166</u>	<u>3,777</u>	<u>289,943</u>
At 31 March 2024	<u>287,326</u>	<u>3,376</u>	<u>290,701</u>

2nd Brewood Scout Group  
Notes to the Financial Statements  
For the Year Ended 31 March 2025 (Continued)

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	680	378

6. MOVEMENT IN FUNDS

	At 1 April 24	Net movement in funds	Transfers between funds	At 31 March 25
	£	£	£	£
<b>Unrestricted funds</b>				
Group general fund	55,796	5,721	-	61,517
Explorers fund	70	-	-	70
	<u>55,866</u>	<u>5,721</u>	<u>-</u>	<u>61,587</u>
<b>Restricted funds</b>				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	83,536	(5,541)	-	77,995
	<u>288,842</u>	<u>(5,541)</u>	<u>-</u>	<u>283,301</u>
<b>TOTAL FUNDS</b>	<u>344,708</u>	<u>180</u>	<u>-</u>	<u>344,888</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 (2024: nil)

8. POST BALANCE SHEET EVENTS

On 7 December 2024, Storm Darragh caused significant damage to the roof of the Community Hub building, rendering approximately half of the facility unusable for the remainder of the financial year. An insurance claim was submitted promptly following the incident. However, the settlement of the claim was not confirmed until May 2025, after the financial year-end.

As the settlement was not virtually certain as at 31 March 2025, no income has been recognised in these financial statements in respect of the insurance claim. The trustees estimate that the loss of use of the facility resulted in a reduction in potential income of approximately £5,000. The insurance proceeds received post year-end will be recognised in the financial statements for the year ending 31 March 2026.