Registered charity number: 518527

2nd Brewood Scout Group

Annual Report of the Trustees and

Unaudited Financial Statements

for the year ended 31 March 2026

2nd Brewood Scout Group

Annual Report and Financial Statements
For the year ended 31 March 2026

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Annual Report and Financial Statements
For the year ended 31 March 2026

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
P Plowright

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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.

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 2026 there were approximately 112 (2025: 106) young people in the Group, over all the Sections:

- Squirrels – ages 4 to 6
- 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 FY26, the 2nd Brewood Scout Group continued to strengthen its role as a vibrant and growing part of the local community. Membership levels increased during the year, supported in part by the successful introduction of the Squirrels section, which has broadened access to Scouting for younger children and strengthened the Group's long-term pipeline.

Following the significant disruption caused by Storm Darragh in December 2024, we are pleased to report that the insurance claim was successfully settled in May 2025. This provided the funding required to complete the necessary repairs to the Community Hub, enabling the facility to be fully restored and reopened to community users. As a result, the Hub is once again operating at full capacity and continues to host a wide range of local groups, including fitness classes, community support groups, and creative and recreational activities. The continued support from the local community, including regular use by the Girl Guiding Group, remains highly valued.

Through careful and prudent cost management, the repair works to the Hub were delivered under budget. This has enabled the Group to reinvest the surplus funds, alongside existing reserves, into the renovation of the Scout Hut building, which had become increasingly dilapidated over recent years. This investment represents an important step in improving facilities for our members and ensuring they remain fit for purpose for future generations.

Fundraising and community engagement activities remained active throughout the year. The Brewood 10km Woggle once again proved highly popular and continues to be a key fixture in the Group's annual calendar, attracting strong participation and community support.

The Group also continued to deliver a full and varied Scouting programme for all sections. This included regular meetings, activities, and events, as well as the annual summer camp, all of which provide valuable opportunities for young people to develop skills, confidence, teamwork, and a spirit of adventure.

ACHIEVEMENT AND PERFORMANCE (continued)

Cash balances decreased during the year from £55,186 to £27,345. This reduction primarily reflects the Group's investment in capital improvements to its buildings, including the repair and restoration of the Community Hub and ongoing renovation works to the Scout Hut. These investments were funded through a combination of insurance proceeds received during the year and existing reserves, resulting in a planned reduction in cash balances as funds were deployed to enhance the Group's facilities.

Overall, FY26 has been a year of recovery, reinvestment, and growth for the Group, with a strengthened membership base, improved facilities, and a continued commitment to delivering high-quality Scouting and community engagement.

FINANCIAL REVIEW AND RESERVES POLICY

Financial review

The Group reported net income of £23,751 for the year (2025: £180), resulting in total funds of £368,639 at 31 March 2026 (2025: £344,888). The increase in funds primarily reflects the receipt of insurance proceeds during the year in respect of the Storm Darragh damage, partially offset by increased expenditure on the repair and improvement of the Group's buildings.

Total income for the year was £96,533 (2025: £42,048), with the year-on-year increase largely attributable to insurance monies received. Excluding this one-off item, underlying income streams from donations, Community Hub usage and section activities remained stable overall.

Expenditure increased to £77,282 (2025: £41,868), reflecting the cost of restoring the Community Hub and ongoing investment in improving the Scout Hut and associated facilities. These costs include both day-to-day expenditure and amounts capitalised as fixed asset additions in the year.

Cash balances at the year end were £27,345 (2025: £55,186). As noted above, this reduction reflects the planned deployment of funds into building improvements during the year.

Reserves policy

The trustees recognise the importance of maintaining adequate reserves to ensure the ongoing sustainability of the Group and to provide a financial buffer against unexpected events.

The Group's policy is to maintain unrestricted reserves at a level sufficient to cover approximately 6 to 12 months of core operating expenditure. This reflects the need to fund ongoing activities, meet routine maintenance costs for the Group's buildings, and manage fluctuations in income, particularly from fundraising and Community Hub usage.

At 31 March 2026, the Group held unrestricted reserves of £93,360 (2025: £61,587), which the trustees consider to be above the target range. This position reflects the receipt of insurance proceeds during the year and the timing of planned capital expenditure. The trustees intend to utilise a proportion of these reserves in future periods to continue the refurbishment and development of the Group's facilities.

Restricted funds, amounting to £275,279 at 31 March 2026, are not available for general use and are held to support specific purposes, primarily relating to the development and improvement of the Group's buildings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

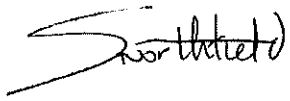
The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

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 8 November 2026 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 2026

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 2026.

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.

E L Reynolds

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

Date: 9/11/2026

2nd Brewood Scout Group
Statement of Financial Activities
For the Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	2026 £	2025 £
Income and endowments from					
Insurance monies		47,620	-	47,620	-
Donations and legacies		25,323	-	25,323	21,124
Community hub		11,118	-	11,118	8,400
Fundraising activities		2,583	-	2,583	6,182
Section camps		9,556	-	9,556	5,591
Investment income	2	333	-	333	751
		96,533	**-**	**96,533**	**42,048**
Expenditure on					
Raising funds		3,130	-	3,130	4,197
Headquarters		11,660	-	11,660	9,778
Community hub		30,626	-	30,626	4,871
IT and office administration		4,109	-	4,109	2,974
Section camps		10,814	-	10,814	8,726
Activities and events		2,531	-	2,531	3,523
Donations made		30	-	30	1,025
Depreciation		1,860	8,022	9,882	6,774
		64,760	**8,022**	**77,282**	**41,868**
Net (Deficit) / Income		**31,773**	**(8,022)**	**23,751**	**180**
Total funds brought forward		61,587	283,301	344,888	344,708
Total funds carried forward		**93,360**	**275,279**	**368,639**	**344,888**

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 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Fixed assets					
Tangible fixed assets	4	5,279	335,696	340,975	289,943
Current assets					
Prepayments and accrued income		642	-	642	439
Cash at bank and in hand		27,345	-	27,345	55,186
		27,987	-	27,987	55,625
Creditors: amounts falling due within one year	5	(323)	-	(323)	(680)
Net current assets		27,664	-	27,664	54,945
Total assets less current liabilities		32,943	335,696	368,639	344,888
Net assets		**32,943**	**335,696**	**368,639**	**344,888**
Funds					
Unrestricted funds	6			93,360	61,587
Restricted funds	6			275,279	283,301
				368,639	**344,888**

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees and authorized for issue on 8 November 2026 were signed on its behalf by:

Sarah Northfield
Trustee

Andrew Brett
Trustee

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.

Insurance recoveries are recognised when the Group has entitlement to the proceeds, receipt is probable, 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 holds freehold land and buildings. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Expenditure on the acquisition, construction or enhancement of tangible fixed assets is capitalised where it is expected to provide economic benefit to the Group for more than one year. Routine repairs and maintenance are expensed as incurred.

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.

Useful lives and residual values are reviewed periodically and adjusted if appropriate.

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.

1. ACCOUNTING POLICIES - continued

Fund accounting (continued)
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. INVESTMENT INCOME

	2026	2025
	£	£
Deposit interest	333	751

3. INSURANCE INCOME

During the year, the Group recognised £47,620 of insurance proceeds in respect of damage to the Community Hub caused by Storm Darragh in December 2024.

The related insurance claim was received and settled in May 2025, and accordingly has been recognised as income in the current financial year in line with the Group's accounting policy on income recognition.

The costs of repair and restoration of the Community Hub have been recognised within expenditure on charitable activities in the year.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

5. TANGIBLE FIXED ASSETS

	Freehold property	**Scout equipment**	**Total**
	£	**£**	**£**
Cost			
At 1 April 2025	307,152	15,972	323,124
Additions	57,552	3,362	60,914
Disposals	-	-	-
At 31 March 2026	364,704	19,334	384,038
Depreciation			
At 1 April 2025	20,986	12,195	33,181
Charge for the year	8,022	1,860	9,882
Disposals	-	-	-
At 31 March 2026	29,008	14,055	43,063
Net book value			
At 31 March 2026	**335,696**	**5,279**	**340,975**
At 31 March 2025	286,166	3,777	289,943

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	323	680

7. MOVEMENT IN FUNDS

	At 1 April 25	Net movement in funds	Transfers between funds	At 31 March 26
	£	£	£	£
Unrestricted funds				
Group general fund	61,517	31,773	-	93,290
Explorers fund	70	-	-	70
	61,587	31,773	-	**93,360**
Restricted funds				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	77,995	(8,022)	-	69,973
	283,301	(8,022)	-	**275,279**
TOTAL FUNDS	**344,888**	23,751	-	**368,639**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026 (2025: nil)