1ST SANDSTONE SCOUT GROUP

ANNUAL REPORT AND ACCOUNTS

1 September 2025 to 31 August 2026

Registered No. 520163

1ST SANDSTONE SCOUT GROUP

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR TO 31 AUGUST 2026

CONTENTS

1. Significant Information

2. Trustees Report

3. Independent Examiner's Report to the Trustees

4. Receipts and Payments Account

5. Statement of Assets and Liabilities

1ST SANDSTONE SCOUT GROUP

1: SIGNIFICANT INFORMATION

OFFICERS

		Occupation	Address
Chairman	K Siddorn	Farmer	Meadowbank Farm, Whitchurch Road, Broxton, Chester CH3 9JS
Treasurer:	D Lithgow Smith	Retired Company Director	The Old Scypen, Bickley Town Malpas, SY14 8EQ

TRUSTEES

Keith Siddorn	Chair
David Lithgow Smith	Group Treasurer
Kate Kerr	Group Secretary
Brent Heyes	Group Lead Volunteer
Petrina Weddell	Group Lead Volunteer
Hannah Adamson	Affiliated Explorer Scout Unit
Jen Chambers	Larkton Scout Troop
Charles Milner	Bickerton Scout Troop
Ben Whale	Badger Cub Pack
James Weddell	Fox Cub Pack
Rebekah Garner	Woodland Beaver Colony
Tim Clarke	Hillside Beaver Colony
Clare Davies	Bickerton & Egerton PC
Malcolm Benson	Site Trustees
Fran Lithgow Smith	Woodland Trustees
Mark Batterbury	Equipment Manager
Andrew Wooley	Woodland Manager

ADVISERS

Bankers: National Westminster Bank Plc, 33 Eastgate Street, Chester CH1 1XA

Principal Office: The Old Scypen, Bickley Town, Malpas, SY14 8EQ
Telephone: 01948 820800

1ST SANDSTONE SCOUT GROUP

2: TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 August 2026

Aims and Organisations of the Charity

The governing document of the Charity is the 'Constitution of the 1st Sandstone Scout Group' approved by the Annual General Meeting of the Scout Group Council held on 19 July 2023

The aims of the Scout Group are those of the Scout Association.

The Group consists of three Sections: Scouts, Cubs, and Beavers.

The Group is managed by the Group Trustee Board (formerly know as the Executive Committee), the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity 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.

Risk and Internal Control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

- Injury to leaders and members. The Group, through the capitation fees, contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before and during all activities.

- Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions, hiring of facilities and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

- Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario this would include the complete closure of the Group.

- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario this would involve the complete closure of the Group.

- Financial loss on major events. Major events such as long camps lasting more than 3 days, expecially those held overseas, incur significant potential liabilities prior to receipt of funds from participants. The Group will mitigate this risk by entering into commitments at the latest possible date, by taking appropriate insurance where possible, by imposing a contractual liability for full payment from attendees at the initial planning stage, and by substituting alternative attendees where payment appears to be in doubt

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

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a £5000 contingency reserve

Investment Policy

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Trustees Responsibility for the Accounts

Charity law requires the trustees of the group to prepare a receipts and payments account and a statement of assets and of liabilities for each financial year. In addition, the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the group's transactions and to disclose with reasonable accuracy at any time the financial position of the group. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Activities and Affairs

The financial activities and affairs during the year can be seen in the accounts as set out on pages 4 and 5.

Approved by the Trustees on 1 October 2026 and signed on their behalf by

Keith Siddorn (Chairman)

David Lithgow Smith (Treasurer)

1ST SANDSTONE SCOUT GROUP

3: INDEPENDENT EXAMINERS UNQUALIFIED REPORT

I report to the trustees on my examination of the accounts of the 1st Sandstone Scout Group for the year ended 31 August 2026

Responsibilities and basis of report

As the charity trustees of the 1st Sandstone 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 1st Sandstone 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 1st Sandstone 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: 

Name: Paul Kerr BEM

Address: Hilbre, Covert Rise, Tattenhall, Cheshire, CH3 9HA

Date: 23rd September 2026

1ST SANDSTONE SCOUT GROUP

4: RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 AUGUST 26

	2026	2025
INCOME RECEIPTS		
MEMBERSHIP SUBSCRIPTIONS	17,125	16,200
INTEREST ON ACCOUNTS	417	613
DONATIONS	140	2,790
ACTIVITIES		
Kandertsteg camps	32,863	27,450
UK long camps		20,950
Group camps	8,142	8,620
Other camps	780	
Other events	4,832	7,766
DofE	864	1,120
HMRC GIFT AID	8,380	3,987
SUNDRY RECEIPTS		
Wildfire fee	1,350	1,000
Hut hire	2,605	2,140
Badges	83	
FUND RAISING	2,287	500
TOTAL RECEIPTS	**79,868**	**93,136**

1ST SANDSTONE SCOUT GROUP

PAYMENTS	2026	2025
MEMBERSHIP SUBSCRIPTIONS paid on (capitation)	10,286	10,586
ACTIVITIES		
Section activities	1,386	1,977
Kandersteg	38,617	23,238
UK long camps	1,328	20,711
Group camps	5,474	5,317
Other camps	709	
Other events	5,412	7,064
DofE	1,566	376
Cheshire Hike	540	
ADMIN		
Utilities & insurance	4882	2,622
Legal		14
Stationery	94	101
MAINTENANCE		
Hut and site	2,386	2,175
Equipment	793	781
PURCHASE		
Capital equipment	500	264
Badges etc	1,899	2,726
PROJECTS	979	10,675
TRAINING	260	713
TOTAL PAYMENTS	**77,111**	**89,340**

1ST SANDSTONE SCOUT GROUP

BANK ACCOUNT RECONCILIATION

	2026	2025
Balance at start of year (main account)	9,063	15,480
Balance at start of year (FE account)		0
Balance at start of year (deposit account)	30.865	20,652
Balance at start of year - total	39,928	36,132
Add total receipt for year	79,868	93,136
Less total payments for year	77.111	89,340
Balance at end of year (main account)	26,403	9,063
Balance at end of year (FE account)		0
Balance at end of year (deposit account)	16,282	30,865
Balance at end of year - total	42,685	39,928

1ST SANDSTONE SCOUT GROUP

5: STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2026

	2026	2025
CASH FUNDS		
Bank account (main)	26,403	9,063
Bank account (FE)		0
Bank account (deposit)	16,282	30,865
Sub total	42,685	39,928
CASH LIABILITIES		
Mountain Day (Sep 25)		(350)
Fleur de Lys Ball (Oct 25)		(975)
Laser Tag (Oct 26) (equipment paid for in advance)	598	598
Kandersteg (Jul 2026) (loss to be covered by insurance payment)	1542	(4212)
Survival Camp 24		
DofE Gold Ex's (Oct 25)		(744)
REC course		
Sub total	2140	(5683)
TOTAL MONETARY ASSETS	44,825	34,245
NON MONETARY ASSETS FOR CHARITY'S OWN USE		
Buildings	227,496	*195,000*
General contents	9,177	9,808
Camping and sports equipment (all risks)	24,721	23,120
Equipment stored off site	3,448	3448
TOTAL NET ASSETS	**309,667**	**265,621**

1ST SANDSTONE SCOUT GROUP

NOTES TO ACCOUNTS (for information only)

The surplus (+) or loss (-) resulting from major camps and events was:

Laser Tag	Oct 25	109.75	Skating	Dec 25	3.00
Climbing	Dec 25	14.00	Frostbite	Feb 26	70.99
Awards Evening	Jul 26	79.10	KISC 26 *	Jul 26	

* An insurance payment of £1571.01 will be received in Sep 26 resulting in an event surplus of £29.94

All other events broke even.

Projects

Last year a variance of -124.59 on the Kitchen Project was reported as at 31 Aug 25, with a further £750 in grants from local Parish Councils and expenditute of £919.46 expected, giving a projected variance out-turn of £-294.05

In fact further expenditure amounted to £979.45 with £750 grants received, resulting in a total net overspend on the Kitchen Project of £354.04

Support Fund

No grants were made from the Support Fund during the year.

The fees for one young member amounting to £100 were waived due to hardship. Neither of the member's parents is a Trustee of the 1st Sandstone Scout Group.

TRUSTEE BOARD APPROVAL

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 1 October 2026 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by:

Keith Siddorn (Chairman)

David Lithgow Smith (Treasurer)