CHARITY REGISTRATION NUMBER: 521557

1st Broughton Scout Group

Unaudited Financial Statements

31 March 2026

1st Broughton Scout Group

Financial Statements

Year ended 31 March 2026

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1st Broughton Scout Group

Trustees' Annual Report

Year ended 31 March 2026

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

Reference and administrative details

Registered charity name	1st Broughton Scout Group
Charity registration number	521557
Principal office	19 Lorton Close Fulwood Preston PR2 8YS
The Trustees	Mr A C Acklam Mr G Flewker-Barker Mr K M Jamieson Mr R A Crowther Mr S McGlen Mr W M Dainty Mrs K Hall Mr T Bennett Mr T Boocock Rev F Green
Independent examiner	Anthony Ian Cherry BA BFP FCA MAE MCIArb MEWI A I Cherry Chartered Accountants 26 Winckley Square Preston PR1 3JJ

Structure, governance and management

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Group is a trust established under its rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The Group is managed by the Group 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, and are provided with appropriate training. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders and parent's representation and meets every four months. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for the maintenance of Group property, the raising of funds and the administration of Group finance, the insurance of persons, property and equipment, Group public occasions, assisting in the recruitment of leaders and other adults, appointing any sub committees that may be required, and appointing Group Administrators and Advisors having regards to appropriate qualification and experience, other than those who are elected. The trustees have given regard to the Charity Commission's guidance on public benefit.

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Governance and internal controls

The Trustees meet on a regular basis and are provided with comprehensive financial information including budgets and prior year reports. Overall progress is monitored at these meetings and any concerns addressed.

Objectives and activities

The objectives of the Group are as a unit of The Scout Association. The aim 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 the aims of the Association is by providing an enjoyable and attractive scheme of progressive training, based on The Scout Promise and Law and guided by adult leadership. The Charity is operated solely by volunteers ranging from Trustees, Beaver, Cub and Scout Leaders, Assistant Beaver, Cub and Scout Leaders and support staff. Total volunteer numbers are 47 (2025: 44).

Achievements and performance

On 16 December 2025 the Group signed a 125 year lease with Blackburn Diocese for land on which the current scout hut sits together with the adjacent fields. The new lease on the land next to us includes the land to the rear of the hut which offers many opportunities for the Group.

The hut team has done miracles in keeping the hut in good order, although it is showing its age. Our new Quartermaster is making great progress with our stores and equipment, and both the hut and equipment container look good.

Since the start of the year the Group have been busy across all sections with lots of top awards and many nights away. We've had young people camping all over the country this year and even Guernsey and Canada. This year has seen good numbers across the group, although getting new leaders in is still problematical, but small gains keep been made. Sadly Friday Cubs had to shut which was not due to a shortage of leaders, but more to do with parents doing other things with their young people on a Friday night. The section had dropped as a result to low numbers which was not sustainable. All of the remaining young people have been accommodated in other sections within the group. The knock on effect from this is we now have to accommodate young people in sections where the vacancies exist. This initially resulted in a few issues but the process is now settling down.

Last year it was suggested we struggled with neuro diverse young people. A year on we are all more aware of the issues arising and doing all we can to accommodate their needs. The leaders do all that they can to help any young person regardless of their issues, and are a credit to scouting. As a caring modern group we deal with so many varied young people and deliver so much.

Financial review

The financial results show a surplus of £6,893 for the year. Income for the year amounted to £48,225 and expenditure was £41,332. There were no fund raising activities during the year due to the ongoing extension works at the adjoining school preventing access to the fields.

The Group has cash at bank and in hand of £133,655 at 31 March 2026 and total net assets of £164,507. The Group maintains these reserves to fund large capital assets.

Reserves Policy

The Group's policy on reserves is to generate sufficient reserves to cover large capital projects and to hold sufficient resources to cover six months operating costs. Any additional reserves will be used to subsidise youth activities to use up excess reserves.

Investment Policy

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

Plans for future periods

We will be engaged in developing plans, seeking planning permission and fund raising with grant applications to raise the funds necessary for building a new hut on the land which has been leased from Blackburn Diocese.

The trustees' annual report was approved on 31 August 2026 and signed on behalf of the board of trustees by:



Mr R A Crowther
Trustee

1st Broughton Scout Group

Independent Examiner's Report to the Trustees of 1st Broughton Scout Group

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of 1st Broughton Scout Group ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

4/10/2026

Anthony Ian Cherry BA BFP FCA MAE MCIArb MEWI
Independent Examiner

A I Cherry Chartered Accountants
26 Winckley Square
Preston
PR1 3JJ

1st Broughton Scout Group

Statement of Financial Activities

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments				
Donations and legacies	4	33,498	33,498	33,906
Charitable activities	5	10,447	10,447	17,460
Investment income	6	4,280	4,280	4,564
Total income		48,225	48,225	55,930
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	41,332	41,332	51,087
Expenditure on charitable activities	8,9	0	0	2,130
Total expenditure		41,332	41,332	53,217
Net income and net movement in funds		6,893	6,893	2,713
Reconciliation of funds				
Total funds brought forward		157,614	157,614	154,901
Total funds carried forward		164,507	164,507	157,614

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

1st Broughton Scout Group

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**14**	120,753	34,121
Current assets			
Debtors	**15**	5,068	7,187
Cash at bank and in hand		133,655	118,198
		138,723	125,385
Creditors: amounts falling due within one year	**16**	1,969	1,892
Net current assets		136,754	123,493
Total assets less current liabilities		257,507	157,614
Creditors: amounts falling due in more than one year	**17**	93,000	0
Net assets		164,507	157,614
Funds of the charity			
Designated Funds	**18**	100,000	80,000
Unrestricted funds		64,507	77,614
Total charity funds	**19**	164,507	157,614

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2026 and are signed on behalf of the board by:

A. C. Acklam

Mr A C Acklam
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 19 Lorton Close, Fulwood, Preston PR2 8YS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from January 2019.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. **Accounting policies** *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The Group has elected to adopt the provisions of The Charities SORP 2026 by including the value of the long term (125 year) lease signed in December 2025 for the use of land adjacent to the existing hut.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Land	-	Over the term of the 125 year lease
Buildings	-	10% straight line
Site Infrastructure	-	10% straight line
Fixtures and fittings	-	25% straight line

Assets begin to be depreciated in the first full month following the month of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. **Donations and legacies**

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Subscriptions	33,442	33,442	33,466	33,466
Donations	56	56	440	440
	33,498	33,498	33,906	33,906

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Fundraising	0	0	4,194	4,194
Gift Aid	3,846	3,846	6,125	6,125
Activities	6,601	6,601	7,141	7,141
	10,447	10,447	17,460	17,460

6. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	4,280	4,280	4,564	4,564

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Youth programme and activities	11,982	11,982	11,751	11,751
Ground rent	225	225	520	520
Water	237	237	463	463
Gas and electric	1,927	1,927	2,019	2,019
Repairs, renewals and maintenance	2,533	2,533	5,122	5,122
Insurance	1,948	1,948	1,732	1,732
Subscriptions paid on to District	11,047	11,047	11,017	11,017
Internet	388	388	422	422
Uniforms and badges	602	602	250	250
Depreciation	8,667	8,667	9,429	9,429
Sundry	730	730	22	22
Legal fees	1,046	1,046	8,340	8,340
	41,332	41,332	51,087	51,087

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bonfire and wine nights	0	0	2,130	2,130

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2026 £**	Total fund 2025 £
Bonfire and wine nights	0	0	2,130

10. Net income

Net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	8,667	9,429

11. Independent examination fees

No amounts were paid to A I Cherry for the independent examination of the financial statements (2025: none).

12. Staff costs

The group did not employ any staff in the reporting period (2025: none).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Costs incurred by the Trustees on behalf of the Group were reimbursed upon receipt of appropriate documentation and independently authorised. These costs were incurred by the Trustees in their capacity as Group Leaders and not as trustees. Two trustees (2025: Four) had such costs reimbursed in respect of youth programmes and activities including activity fees, food and hire. The total amount of such reimbursement amounted to £1,164 (2025: £498).

14. Tangible fixed assets

	Land and Buildings £	Site Infrastructure £	Fixtures and fittings £	**Total £**
Cost				
At 1 April 2025	53,568	9,138	39,158	101,864
Additions	93,750	0	1,549	95,299
At 31 March 2026	147,318	9,138	40,707	197,163
Depreciation				
At 1 April 2025	27,118	8,386	32,239	67,743
Charge for the year	4,026	424	4,217	8,667
At 31 March 2026	31,144	8,810	36,456	76,410
Carrying amount				
At 31 March 2026	116,174	328	4,251	120,753
At 31 March 2025	26,450	752	6,919	34,121

On 16 December 2025 the Group entered into a 125 year lease for land adjacent to the existing hut. The terms of the lease are for an annual payment of £750 uplifted each year by the Consumer Price Index. The lease has been recorded at the net present value of the future lease payments in accordance with the provisions of The Charity SORP 2026.

15. Debtors

	2026 £	2025 £
Prepayments and accrued income	1,222	1,062
Other debtors	3,846	6,125
	5,068	7,187

16. Creditors: amounts falling due within one year

	2026 £	2025 £
Camp deposits	0	1,240
Accruals and deferred income	1,219	652
Lease payments	750	0
	1,969	1,892

17. Creditors: amounts falling due in more than one year

	2026 £	2025 £
Lease payments due in 2 to 5 years	3,000	0
Lease payments due in more than 5 years	90,000	0
	93,000	0

18. Designated Funds

	At 1 April 2025	Transfer In	Transfer Out	**At 31 March 2026**
	£	£	£	£
Designated funds	80,000	20,000	0	100,000

The designated fund is a separate fund within the general reserves of the charity to be used in the financing of construction of a replacement Group Headquarters. The sums attributable to this fund are approved by the Trustees and will be assessed periodically as surpluses exist within unrestricted funds having regards to cash balances and the reserves policy.

19. Analysis of charitable funds

Unrestricted funds

	At 01/04/25	Transfer	Income	Expenditure	As at 31/3/26
	£	£	£	£	£
General funds	77,614	(20,000)	48,225	(41,332)	64,507

	At 1 April 2024	Income	Expenditure	As at 31/3/25
	£	£	£	£
General funds	74,901	55,930	(53,217)	77,614

20. Analysis of net assets between funds

	Designated Funds	Unrestricted Funds	**Total Funds 2026**	Total Funds 2025
	£	£	£	£
Tangible fixed assets	0	120,753	120,753	34,121
Current assets	100,000	38,673	138,673	125,385
Creditors less than 1 year	0	(1,969)	(1,969)	(1,892)
Creditors more than 1 year	0	(93,000)	(93,000)	
Net assets	100,000	64,507	164,507	157,614

21. Related parties

Other than the reimbursement of trustees' expenditure as detailed in Note 13, there are no related party transactions in the reporting period (2025: none) that require disclosure.