Annual Report ; Front Sheet

1st Shirley Scout Group
For the year ended 31 March 2026

Registered Charity No. 524602
Group Registration No. 5708

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2025 to 31 March 2026

Section A Reference and Administration Details

1st Shirley Scout Group
For the year ended 31 March 2026

President
R Fear

Vice Presidents
G Carter
J Fear
I Taylor
M Lewis
B Lane
P Thomas

Property Trustees
I Carpenter
J Dobinson
R Fear

Trustees
A Fitzgerald (Group Lead Volunteer, Ex-Officio)

F Shiraz (Chair)

C Davis (Treasurer)

M Attwood

S Steven

A Baynes

M Fear

C Fear

R Fear

BANKERS
Lloyds Bank
248 Stratford Road
Shirley
West Midlands
B90 3AE

INDEPENDENT EXAMINER
T McElwaine
15 Selborne Gardens
Jesmond
Newcastle-on-Tyne
NE2 1EY

Section B Structure, Governance, and Management

1st Shirley Scout Group
For the year ended 31 March 2026

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, and the Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group** is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is a registered charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration of the charity, the keeping of proper accounts and the provision of returns to the Charity Commission as appropriate.

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Trustee Board consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Lead Volunteer and elected members and meets a minimum of 6 times per year. This Group Trustee Board 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 adult support; Appointing any sub committees that may be required
•Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control
The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives & Activities

1st Shirley Scout Group
For the year ended 31 March 2026

The objectives of the Group are to act 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 Aim 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.

Section D Achievements & Performance

1st Shirley Scout Group
For the year ended 31 March 2026

Group Activities and Performance

The group recorded a total of 136 young people on this year's census plus another 36 adult members. The group continues to provide fun and interesting activities to our members. Both of our scout sections have been on successful summer camps and participated in various local and national events. Sections participated in various district, county events as well as events further afield.

The group has started a new squirrels section for our 4-6 year old young people.

As of March 31st, we had two scout troops, two cub packs, two beaver colonies and one squirrel section.

Explorer Unit Achievements & Performance

The year for the Unit literally started with a bang – we were in Koto on the Annapurna Circuit in Nepal and were woken up by a large explosion as Chinese engineers blasted rock for a hydroelectric dam that they're building there. Which, as alarm clocks go, is pretty effective! We weren't planning to be in Koto that night – the plan had been to cross the Kang La pass at a height of 5,300m – which would have been the highest altitude the Unit had ever attained.However, we had a number of Explorers and adults impacted by altitude, culminating in one of them collapsing and another pointing out that they'd lost their sight. Unsurprisingly we beat a retreat and went back to Koto (we'd started the day at 04:00, made it up to 4,500m height, and then had a 32km walk through the Himalaya – it was a full-on day).

And it's been a pretty full-on year to be fair. The Unit almost reached 100 Explorers, had a cracking summer camp in Devon, undertook the usual round of camps and competitions, and completed the first DofE Gold Expeditions since COVID. We've recruited several new leaders alongside those that have worked with the Unit for several years (or decades!). As ever, we are deeply indebted to them all – there would be literally no Unit without their efforts.

Looking ahead, we're taking the Sixth Formers interrailing down to Marrakech, we have our largest ever summer camp in Guernsey, we're planning more DofE expeditions, and we're starting planning our trip to Japan in 2027. There's a lot going on!

Section E Financial Review

1st Shirley Scout Group
For the year ended 31 March 2026

Investment Policy

The Group does not generally 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.

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 sum equivalent to 12 months core running costs, calculated at c.£40,000.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £122,205. This is slightly up from the 114,723 held at 2024-25 year end, reflecting a year where some planned expenditure has not materialised. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £74,273 up £5,662 in the year. The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have remained steady through the year but at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Section F Future Plans

1st Shirley Scout Group
For the year ended 31 March 2026

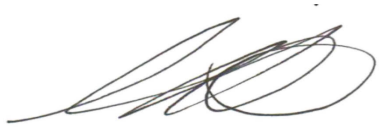
The trustees have reviewed and discussed the plans for the Group for the next financial year.
Our overall aim is to continue to ensure that good quality Scouts and Scouting activities (both weekly section meets and nights away camping experiences) can be provided to as many young people in the local community as possible.
To do this over the next 12 months the Trustees will continue to:
•review, update and strengthen governance of the Group in accordance with the Scout Association's requirements and guidance and our own observations and experiences.
•seek to strengthen our strategic oversight and direction, while maintaining focus on the effective management of existing facilities and resources to support leaders and all volunteers in the provision of a balanced and exciting programme of scouting activities
•seek to boost the number of permitted leaders accross the group - such as for paddlesports, archery and hill walking. The aim is to enable us to broaden the number of activities we can directly do, as well as further supporting Blythe District and Solihull County.
•seek opportunities to continue to expand and grow the Group, from across the local community. Focus will be on growing member numbers in the Squirrel, Beaver and Cub sections. We will continue to seek new volunteers to support this expansion.
•seek to strengthen relationships with appropriate community groups and stakeholders.
•work on the long term strategic plan to provide for long term direction and to allow for the continuing availability of required resources. The priority will be on ensuring robust succession plans are in place for all section and leadership teams.

Section G Declaration

1st Shirley Scout Group
For the year ended 31 March 2026

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by



F. Shiraz
Group Chair
September 2026

Financial Statements ; Income & Expenditure Statement

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Incoming Resources		
Voluntary Income	49,559.20	44,934.92
Investment Income	1,324.73	715.20
Funds Generating Activity (Fundraising)	50.00	75.00
Charitable Activities (Scouting Activity)		
Group Scouting Activity	10,133.85	7,805.50
Section Scouting Activity	158,813.35	68,286.52
Total Charitable Activities (Scouting Activity)	**168,947.20**	**76,092.02**
Total Incoming Resources	**219,881.13**	**121,817.14**
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities	19,156.15	16,695.33
Section Scouting Activities		
Pine Beavers Programme Costs	229.71	437.53
Pine Beavers Other Expenditure	-	48.40
Willow Beavers Programme Costs	347.74	75.07
Willow Beavers Camps & Events Costs	384.00	-
Bengal Cubs Programme Costs	450.23	412.16
Bengal Cubs Camps & Events Costs	4.76	3,048.65
Punjab Cubs Camps & Events Costs	157.08	78.47
Punjab Cubs Programme Costs	472.33	402.42
Buckholt Scouts Programme Costs	2,116.10	771.39
Buckholt Scouts Camps & Events Costs	8,240.34	1,017.46
Buckholt Scouts Other Expenditure	99.14	98.57
Glyn Scouts Programme Costs	1,206.93	1,712.45
Glyn Scouts Camps & Events Costs	4,119.11	11,307.76
Intrepid ESU Programme Costs	4,929.98	3,034.96
Intrepid ESU Equipment Purchases & Maintenance	262.97	1,855.99
Intrepid ESU Group & HQ Contribution	11,250.00	11,250.00
Intrepid ESU Administration Costs	18.70	15.60
Intrepid ESU Bad Debt Write Off	1,126.50	-
Intrepid Camp Administration Costs	1,089.76	999.96
Intrepid Camp Equipment Costs	4,629.86	1,830.90
Intrepid Camp Transport Costs	43,746.33	9,873.35
Intrepid Camp Activity Costs	45,644.09	9,451.00
Intrepid Camp Food Costs	8,411.01	4,421.03
Intrepid Camp Other Costs	8,016.78	960.84

	2026	2025
Intrepid Camp Accommodation Costs	7,865.75	5,312.30
Total Section Scouting Activities	**154,819.20**	**68,416.26**
Total Scouting Activities	**173,975.35**	**85,111.59**
Vehicle Costs	10,591.58	9,072.84
Total Expenditure on Charitable Activities	**184,566.93**	**94,184.43**
Expenditure on Managing & Administering The Charity		
Membership Refunds	650.00	-
HQ Building Costs	22,885.31	22,129.02
Administration Costs	4,297.51	4,203.12
Total Expenditure on Managing & Administering The Charity	**27,832.82**	**26,332.14**
Total Resources Expended	**212,399.75**	**120,516.57**
Net Movement In Funds	**7,481.38**	**1,300.57**

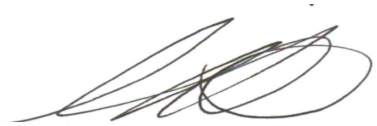
Financial Statements ; Balance Sheet

1st Shirley Scout Group
As at 31 March 2026

	31 MAR 2026	31 MAR 2025
Fixed Assets		
Tangible Assets		
Box Trailer Cost	9,720.00	3,960.00
Less Accumulated Depreciation on Box Trailer	(3,376.00)	(2,400.00)
Canoe Trailer Cost	2,500.00	2,500.00
Less Accumulated Depreciation on Canoe Trailer	(2,500.00)	(2,500.00)
Minibus GY63 Cost	10,365.00	10,365.00
Less Accumulated Depreciation on Minibus GY63	(10,365.00)	(10,365.00)
GV13 Minibus Cost	15,995.00	15,995.00
Less Accumulated Depreciation on Minibus GV13	(12,796.00)	(9,597.00)
Buildings	12,882.00	12,882.00
Total Tangible Assets	**22,425.00**	**20,840.00**
Total Fixed Assets	**22,425.00**	**20,840.00**
Current Assets		
Debtors		
Group Debtors (Accounts Receivable)	3,450.00	1,533.75
Total Debtors	**3,450.00**	**1,533.75**
Cash at bank and in hand		
Current Account	3,015.08	928.14
Membership Account	9,746.07	2,088.20
Minibus Account	5.00	5.00
Reserve Account	5.00	5.00
Pine Account	5.00	5.00
Willow Account	5.00	5.00
Bengal Account	5.00	5.00
Punjab Account	5.00	5.00
Buckholt Account	2,893.48	2,467.40
Glyn Account	933.49	1,181.76
Intrepid Account	46,250.26	14,944.49
Group Cash Account	74.36	74.36
Intrepid Cash Account	96.38	96.38
Glyn Cash	82.25	82.25
32 Day Notice Savings	61,843.23	60,622.84
Instant Access Savings Reserve	13,356.70	18,252.36
Total Cash at bank and in hand	**138,321.30**	**100,768.18**
Prepayments and accrued income		
Group Prepayments	4,073.38	7,351.10
Intrepid Prepayments	25,423.36	77,555.04
Buckholt Prepayments	-	15.72

	31 MAR 2026	31 MAR 2025
Glyn Prepayments	483.90	50.00
Total Prepayments and accrued income	**29,980.64**	**84,971.86**
Total Current Assets	**171,751.94**	**187,273.79**
Creditors: amounts falling due within one year		
Group Income in Advance	972.96	2,159.50
Intrepid Income in Advance	67,227.00	90,730.99
Buckholt Income In Advance	-	500.00
Creditors (Accounts Payable)	3,772.30	-
Total Creditors: amounts falling due within one year	**71,972.26**	**93,390.49**
Net Current Assets (Liabilities)	**99,779.68**	**93,883.30**
Total Assets less Current Liabilities	**122,204.68**	**114,723.30**
Net Assets	**122,204.68**	**114,723.30**
Funds		
Unrestricted Funds		
Buildings Fund	12,882.00	12,882.00
Vehicle Replacement Fund	23,277.00	24,862.00
General Fund	74,272.85	69,200.62
Intrepid Fund	6,499.09	2,486.67
Pine Fund	163.44	9.15
Willow Fund	232.19	597.93
Bengal Fund	942.31	967.30
Punjab Fund	433.34	502.75
Buckholt Fund	2,738.11	2,210.19
Glyn Fund	764.35	1,004.69
Total Unrestricted Funds	**122,204.68**	**114,723.30**
Xero Retained Earnings Funds Adjustment		
Current Year Earnings	7,481.38	1,300.57
Retained Earnings	(7,481.38)	(1,300.57)
Total Xero Retained Earnings Funds Adjustment	**-**	**-**

The financial statements were approved by the Trustees on 1 September 2026 and signed on their behalf by

Signature	Name	Position
	Faraz Shiraz	Group Chair
	Chris Davis	Group Treasurer

Notes to the Accounts

1st Shirley Scout Group
For the year ended 31 March 2026

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities:
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)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

2.1 Incoming Resources

Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources
- the monetary value can be measured with sufficient reliability.

Membership subscriptions
Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.

Incoming resources with related expenditure
Where incoming resources have related expenditure the incoming resources and related expenditure are reported grossin the SoFA.

Grants and donations
Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts
Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants
This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind
Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimatedvalue to the charity of the service or facility received.

Volunteer help
The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income
This is included in the accounts when receivable.

Investment gains and losses
This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
2.2 Expenditure and Liabilities

Liability recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.

Governance costs
Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs
Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3 Assets

Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt. Minibuses and trailers are depreciated over their expected useful economic life, being 5 years for minibuses, and 10 years for trailers.

Investments
Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Stocks and work in progress
These are valued at the lower of cost or market value.

Notes 3 and 4 ; Analysis of Incoming Resources and Expenditure

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Incoming Resources		
Voluntary Income		
Membership Fees	50,679.00	46,737.00
Scout Association Fees	(12,432.00)	(11,445.00)
Donations	1,834.28	1,391.20
Gift Aid	9,477.92	8,251.72
Total Voluntary Income	**49,559.20**	**44,934.92**
Investment Income		
Bank Interest	1,324.73	715.20
Total Investment Income	**1,324.73**	**715.20**
Funds Generating Activity (Fundraising)		
Hall Hire	50.00	75.00
Total Funds Generating Activity (Fundraising)	**50.00**	**75.00**
Charitable Activities (Scouting Activity)		
Group Scouting Activity		
Minibus Usage Charges	4,936.85	4,945.50
Group Camps	5,197.00	2,860.00
Total Group Scouting Activity	**10,133.85**	**7,805.50**
Section Scouting Activity		
Pine Beavers Subs Income	384.00	303.00
Willow Beavers Subs Income	336.00	273.00
Willow Beavers Camps & Events Income	30.00	-
Bengal Cubs Subs Income	360.00	319.50
Bengal Cubs Programme Income	70.00	-
Bengal Cubs Camps & Events Income	-	3,452.00
Punjab Cubs Subs Income	378.00	345.00
Punjab Cubs Programme Income	182.00	85.50
Punjab Cubs Camps & Events Income	-	162.00
Buckholt Scouts Subs Income	1,188.00	1,116.50
Buckholt Scouts Programme Income	566.50	130.00
Buckholt Scouts Camps & Events Income	9,229.00	587.00
Glyn Scouts Subs Income	891.00	836.25
Glyn Scouts Programme Income	333.70	679.00
Glyn Scouts Camps & Events Income	3,861.00	11,350.77
Intrepid ESU Subs Income	14,442.00	14,340.50
Intrepid ESU Programme Income	2,470.00	2,625.00

	2026	2025
Intrepid ESU Camps & Events Income	124,092.15	31,681.50
Total Section Scouting Activity	**158,813.35**	**68,286.52**
Total Charitable Activities (Scouting Activity)	**168,947.20**	**76,092.02**
Total Incoming Resources	**219,881.13**	**121,817.14**

	2026	2025
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities		
Subs Paid to Sections	6,729.00	6,283.75
Other Support to Sections	75.85	-
Group Camp Costs	6,136.34	3,307.29
Group Badges / Neckerchiefs	645.74	561.66
Section Badges / Neckerchiefs	1,013.20	1,497.93
Uniforms	207.00	-
Camping Gas	262.46	380.00
Canoeing Equipment	-	612.00
Tent Maintenance	259.35	345.00
Tent Purchase	-	675.60
Other Equipment Maintenance	11.00	-
Other Equipment Purchases	1,215.54	435.77
GPS Trackers	861.12	470.00
Leader Training	1,092.35	1,619.79
Other Scouting Costs	647.20	506.54
Total Group Scouting Activities	**19,156.15**	**16,695.33**
Section Scouting Activities		
Pine Beavers Programme Costs	229.71	437.53
Pine Beavers Other Expenditure	-	48.40
Willow Beavers Programme Costs	347.74	75.07
Willow Beavers Camps & Events Costs	384.00	-
Bengal Cubs Programme Costs	450.23	412.16
Bengal Cubs Camps & Events Costs	4.76	3,048.65
Punjab Cubs Programme Costs	472.33	402.42
Punjab Cubs Camps & Events Costs	157.08	78.47
Buckholt Scouts Programme Costs	2,116.10	771.39
Buckholt Scouts Camps & Events Costs	8,240.34	1,017.46
Buckholt Scouts Other Expenditure	99.14	98.57
Glyn Scouts Programme Costs	1,206.93	1,712.45
Glyn Scouts Camps & Events Costs	4,119.11	11,307.76
Intrepid ESU Programme Costs	4,929.98	3,034.96
Intrepid ESU Equipment Purchases & Maintenance	262.97	1,855.99
Intrepid ESU Group & HQ Contribution	11,250.00	11,250.00
Intrepid ESU Bad Debt Write Off	1,126.50	-
Intrepid ESU Administration Costs	18.70	15.60
Intrepid Camp Administration Costs	1,089.76	999.96
Intrepid Camp Equipment Costs	4,629.86	1,830.90
Intrepid Camp Transport Costs	43,746.33	9,873.35
Intrepid Camp Activity Costs	45,644.09	9,451.00
Intrepid Camp Food Costs	8,411.01	4,421.03

	2026	2025
Intrepid Camp Other Costs	8,016.78	960.84
Intrepid Camp Accommodation Costs	7,865.75	5,312.30
Total Section Scouting Activities	**154,819.20**	**68,416.26**
Total Scouting Activities	**173,975.35**	**85,111.59**
Vehicle Costs		
Trailer Depreciation	976.00	400.00
Minibus Depreciation	3,199.00	3,199.00
Fuel Costs	2,440.05	2,481.47
Vehicle Repairs and Maintenance	1,937.67	1,332.51
Vehicle Insurance	2,038.86	1,659.86
Total Vehicle Costs	**10,591.58**	**9,072.84**
Total Expenditure on Charitable Activities	**184,566.93**	**94,184.43**
Expenditure on Managing & Administering The Charity		
Membership Refunds		
Voluntary Refunds (GSL Fund)	650.00	-
Total Membership Refunds	**650.00**	**-**
HQ Building Costs		
Electricity	1,509.40	1,852.23
Gas	2,061.83	4,712.23
Water	769.27	730.61
Refuse Collection	1,501.25	1,313.20
Cleaning	3,038.75	2,867.70
HQ Insurance	4,123.32	4,024.61
Ground Rent	60.00	60.00
Building Repair & Maintenance	4,490.08	4,374.35
Building Improvements	5,331.41	2,194.09
Total HQ Building Costs	**22,885.31**	**22,129.02**
Administration Costs		
Accounting Fees	2,661.39	2,093.20
General Insurances	563.16	701.84
Licences	82.00	156.50
Digital Comms	588.00	976.12
Administration	73.97	93.96
AGM	80.38	37.66
Awards	90.00	80.00
Other Administration Costs	158.61	63.84
Total Administration Costs	**4,297.51**	**4,203.12**
Total Expenditure on Managing & Administering The Charity	**27,832.82**	**26,332.14**
Total Resources Expended	**212,399.75**	**120,516.57**
Net Movement In Funds	**7,481.38**	**1,300.57**

Note 5 Support Costs

1st Shirley Scout Group
For the year ended 31 March 2026

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustee Expenses and Fees

1st Shirley Scout Group
For the period 1 April 2025 to 31 March 2026

Contact contains Adrian Butterworth, Andrew Baynes, Bob Fear, Chris Davis, Christina Widdop, Claire Fear, Martin Attwood, Mike Fear, Naomi Davis, Sarah McQueen, Simon Stephen, Steve Bown, Tony Fitzgerald

Type contains Expense

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows. Expenses were incurred in respect of building maintenance, administration, equipment purchases, and scouting activities.
Note: Simon Stephen was not a trustee during 2024-25, and Adrian Butterworth, Naomi Davis, Sarah McQueen, and Steve Bown are not trustees during 2025-26. Their expenses are shown here to support a complete comparative analysis. Excluding these from the relevant years gives totals for 2025 of £54,164.94 and £48,711.02 for 2026.

CONTACT	2026	2025	TYPE
Adrian Butterworth	-	(13,534.09)	Expense
Andrew Baynes	(33,749.46)	(16,454.14)	Expense
Bob Fear	(2,731.93)	(2,766.70)	Expense
Chris Davis	(1,180.31)	(2,617.38)	Expense
Claire Fear	(1,709.01)	(1,409.76)	Expense
Martin Attwood	(3,115.85)	(2,552.56)	Expense
Mike Fear	(59.22)	(47.21)	Expense
Naomi Davis	(1,813.12)	(13,424.57)	Expense
Sarah McQueen	-	(466.47)	Expense
Simon Stephen	(5,537.23)	(1,607.19)	Expense
Steve Bown	(56.19)	(340.00)	Expense
Tony Fitzgerald	(628.01)	(552.06)	Expense
Total	**(50,580.33)**	**(55,772.13)**	

Note 6.2 Independent Examiner Fees

1st Shirley Scout Group
For the year ended 31 March 2026

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2026	2025
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	**£0**	**£0**

Note 7 Paid Employees

1st Shirley Scout Group
For the year ended 31 March 2026

The Group pays one Trustee for services provided, Bob Fear who is the cleaner for HQ. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Accounts.

Note 8 Grantmaking

1st Shirley Scout Group
For the year ended 31 March 2026

1. Note 8 Grantmaking

The Group has not made any grants to individuals or institutions.

Note 9 Tangible Fixed Assets

1st Shirley Scout Group
For the year ended 31 March 2026

	HQ Building	Minibus GY63	Minibus GV13	Box Trailer S	Box Trailer F	Canoe Trailer	Total
Cost							
Opening Balance	£12,882	£10,365	£15,995	£3,960	£0	£2,500	**£45,702**
Additions	£0	£0	£0	£0	£5,760	£0	**£5,760**
Disposals	£0	£0	£0	£0	£0	£0	**£0**
Closing Balance	£12,882	£10,365	£15,995	£3,960	£5,760	£2,500	**£51,462**
Depreciation							
Opening Balance	£0	£10,365	£9,597	£2,400	£0	£2,500	**£24,862**
Charge In Year	£0	£0	£3,199	£400	£576	£0	**£4,175**
Disposals	£0	£0	£0	£0	£0	£0	**£0**
Closing Balance	£0	£10,365	£12,796	£2,800	£576	£2,500	**£29,037**
Net Book Value	**£12,882**	**£0**	**£3,199**	**£1,160**	**£5,184**	**£0**	**£22,425**

Note 10 Investment Assets

1st Shirley Scout Group
For the year ended 31 March 2026

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and Prepayments

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Debtors and Prepayments		
Group Debtors (Accounts Receivable)	3,450.00	1,533.75
Group Prepayments	4,073.38	7,351.10
Buckholt Prepayments	-	15.72
Glyn Prepayments	483.90	50.00
Intrepid Prepayments	25,423.36	77,555.04
Total Debtors and Prepayments	**33,430.64**	**86,505.61**

Group and Section debtors and prepayments fall due within one year. Intrepid prepayments relate to the Morocco 2026 and Japan 2027 expeditions and 2026 Summer Camps and fall due in future financial years.

Note 12 Short Term Investments

1st Shirley Scout Group
For the year ended 31 March 2026

Analysis of Deposits

	2026	2025
Scout Association Short term Investment Service	**£0**	£0
Other Deposits	**£0**	£0
Total	**£0**	£0

Note 13 Cash In Bank and At Hand

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Analysis of Deposits		
Bank Current Accounts		
Current Account	3,015.08	928.14
Membership Account	9,746.07	2,088.20
Minibus Account	5.00	5.00
Reserve Account	5.00	5.00
Instant Access Savings Reserve	13,356.70	18,252.36
32 Day Notice Savings	61,843.23	60,622.84
Pine Account	5.00	5.00
Willow Account	5.00	5.00
Bengal Account	5.00	5.00
Punjab Account	5.00	5.00
Buckholt Account	2,893.48	2,467.40
Glyn Account	933.49	1,181.76
Intrepid Account	46,250.26	14,944.49
Total Bank Current Accounts	**138,068.31**	**100,515.19**
Cash In Hand		
Group Cash Account	74.36	74.36
Glyn Cash	82.25	82.25
Intrepid Cash Account	96.38	96.38
Total Cash In Hand	**252.99**	**252.99**
Total Deposits	**138,321.30**	**100,768.18**

Note 14 Creditors

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Analysis of Creditors		
Loans and Overdrafts	-	-
Group Creditors	-	-
Creditors (Accounts Payable)	(3,772.30)	-
Accruals	-	-
Group Income in Advance	(972.96)	(2,159.50)
Buckholt Income In Advance	-	(500.00)
Intrepid Income in Advance	(67,227.00)	(90,730.99)
Total Creditors	**(71,972.26)**	**(93,390.49)**

Group and Section creditors and income in advance relate to the following financial year. Intrepid income in advance relates to the Morocco 2026 and Japan 2027 expeditions and 2026 Summer Camps and fall due in future financial years.

Note 15 Funds Breakdown

1st Shirley Scout Group
For the year ended 31 March 2026

Funds Breakdown

	2026	2025
Unrestricted Funds		
Buildings Fund	(12,882.00)	(12,882.00)
Vehicle Replacement Fund	(23,277.00)	(24,862.00)
General Fund	(74,272.85)	(69,200.62)
Pine Fund	(163.44)	(9.15)
Willow Fund	(232.19)	(597.93)
Bengal Fund	(942.31)	(967.30)
Punjab Fund	(433.34)	(502.75)
Buckholt Fund	(2,738.11)	(2,210.19)
Glyn Fund	(764.35)	(1,004.69)
Intrepid Fund	(6,499.09)	(2,486.67)
Total Unrestricted Funds	**(122,204.68)**	**(114,723.30)**
Total Funds	**(122,204.68)**	**(114,723.30)**

Note 16 Transactions with Related Parties

1st Shirley Scout Group
For the year ended 31 March 2026

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, or loans. Membership Fees to the Scout Association are paid onwards to Blythe Scout District, being £12,432. This figure was £11,445 in 2024-25.

Note 17 Additional Disclosures

1st Shirley Scout Group
For the year ended 31 March 2026

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts
The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Board of Trustees. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Income & Expenditure

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Income & Expenditure		
Income		
Intrepid ESU Subs Income	14,442.00	14,340.50
Intrepid ESU Programme Income	2,470.00	2,625.00
Intrepid ESU Camps & Events Income	124,092.15	31,681.50
Total Income	**141,004.15**	**48,647.00**
Expenditure		
Intrepid ESU Group & HQ Contribution	11,250.00	11,250.00
Intrepid ESU Programme Costs	4,929.98	3,034.96
Intrepid ESU Equipment Purchases & Maintenance	262.97	1,855.99
Intrepid ESU Administration Costs	18.70	15.60
Intrepid ESU Bad Debt Write Off	1,126.50	-
Intrepid Camp Food Costs	8,411.01	4,421.03
Intrepid Camp Accommodation Costs	7,865.75	5,312.30
Intrepid Camp Transport Costs	43,746.33	9,873.35
Intrepid Camp Activity Costs	45,644.09	9,451.00
Intrepid Camp Equipment Costs	4,629.86	1,830.90
Intrepid Camp Administration Costs	1,089.76	999.96
Intrepid Camp Other Costs	8,016.78	960.84
Total Expenditure	**136,991.73**	**49,005.93**
Surplus / Deficit	4,012.42	(358.93)

Intrepid ESU Balance Sheet

1st Shirley Scout Group
For the year ended 31 March 2026

	2026	2025
Assets		
Current Assets		
Group Debtors (Accounts Receivable)	3,450.00	1,533.75
Intrepid Account	46,250.26	14,944.49
Intrepid Cash Account	96.38	96.38
Intrepid Prepayments	25,423.36	77,555.04
Total Current Assets	**75,220.00**	**94,129.66**
Current Liabilities		
Creditors (Accounts Payable)	3,772.30	-
Intrepid Income in Advance	67,227.00	90,730.99
Total Current Liabilities	**70,999.30**	**90,730.99**
Total Assets less Liabilities	4,220.70	3,398.67

	2026	2025
Funds		
Intrepid Fund	6,499.09	2,486.67
Total Funds	**6,499.09**	**2,486.67**

Note ; Creditors

Creditors inludes creditors for the whole Group. Intrepid Creditors stands at £2,278.39, giving a total for assets less liabilities of £6,499.09

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

1st Shirley Scout Group
For the year ended 31 March 2026

I report on the accounts of the Group for the period ended 31st March 2026 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 18.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: T. McElwaine 

Qualification: ICAEW

Address: 15 Selborne Gardens, Jesmond Vale, Newcastle-on-Tyne, NE2 1EY

Date: 11.09.26