

# 18<sup>th</sup> St Albans Scout Group

Report and Accounts  
for the year ended 31 March 2025

Group/District Registration Number with Scout Association: 27987

Charity Registration Number: 1032693

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

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## Contents

Officers advisers and contact details:	2
Our troops:	2
Trustees Report	3
Governance, Structure and Management	3
Financial Review	4
Going concern and the future	4
Balance Sheet	7
Notes to the Financial Statements	8

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

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## Officers advisers and contact details:

<b>Trustees:</b>	Victoria Magee (Chair)
	Charles Whitehead (Treasurer)
	Stephen Larkworthy
	Kathryn Hughes
	Sarah Burgess
<b>Bankers:</b>	Santander UK plc
<b>Contact details:</b>	<b>website:</b> <a href="http://www.18th-stalbans-scout-group.org.uk">www.18th-stalbans-scout-group.org.uk</a>
	<b>email:</b> <a href="mailto:info@18th-stalbans-scouts.org.uk">info@18th-stalbans-scouts.org.uk</a>

## Our troops:

Our troops email addresses, and websites where available

### Hall Heath Beavers

[hall-heath-beavers@18th-stalbans-scouts.org.uk](mailto:hall-heath-beavers@18th-stalbans-scouts.org.uk)

### Wick Wood Beavers

[wick-wood-beavers@18th-stalbans-scouts.org.uk](mailto:wick-wood-beavers@18th-stalbans-scouts.org.uk)

### Douthwaite Cubs

[douthwaite-cubs@18th-stalbans-scouts.org.uk](mailto:douthwaite-cubs@18th-stalbans-scouts.org.uk)

### Homewood Cubs

[Cubs18thhomewood@gmail.com](mailto:Cubs18thhomewood@gmail.com)

### Aquila Scouts

[scout.leader@aquila.18th-stalbans-scouts.org.uk](mailto:scout.leader@aquila.18th-stalbans-scouts.org.uk)

[www.aquila.scout-troop.org.uk](http://www.aquila.scout-troop.org.uk)

### Tyler Scouts

[tyler-scouts@18th-stalbans-scouts.org.uk](mailto:tyler-scouts@18th-stalbans-scouts.org.uk)

[www.tylerscouts.org.uk](http://www.tylerscouts.org.uk)

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

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## Trustees Report

The Trustees are pleased to present their combined annual report and the accounts for the year ended 31 March 2025 which have been prepared in accordance with the accounting policies set out in the note to these accounts. The Trustees, and other administrative details are shown on page 2.

## Governance, Structure and Management

**Governance** The 18th St Albans Scout Group is governed by a number of volunteer trustees who carry out various roles from Chair, secretary, treasurer and quartermaster to section leaders and other volunteers. The trustees meet bimonthly to discuss all matters pertaining to the group as well as holding an AGM annually where the accounts are reviewed and approved.

The main duty of the trustees is to advance the purpose of the scouting as well as the enforce the policy of the Scout Association to safeguard the welfare of its members.

**Structure** The group is split into six sections made up of:

- two scout troops (Aquila and Tyler) for children aged 10 ½ to 14,
- two cub packs (Homewood and Douthwaite) for children aged 8 to 10 ½
- two beaver colonies (Wickwood and Hall Heath) for children aged 6 to 8.

**Leadership team** Each section is run by section leaders, assistants and young leaders and is made up entirely of volunteers who enjoy running scout meetings, activities and camps! All adult leaders have training and a DBS check, and there is always one adult who is first aid qualified.

If you would like the opportunity to do something you'd never thought of doing, while having lots of fun and giving back to the community at the same time, please get in touch – we can always do with more volunteers! You don't have to be an expert in all-things-scouting – the only essential ingredient is wanting to have fun scouting!

## Purpose, Values, and the Scout Method

**Purpose** Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

**Values** 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 cooperate with others and make friends.

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

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The Scout Method	<p>Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and</p> <ul style="list-style-type: none"><li>• enjoy what they are doing and have fun;</li><li>• take part in activities indoors and outdoors;</li><li>• learn by doing;</li><li>• share in spiritual reflection;</li><li>• take responsibility and make choices;</li><li>• undertake new and challenging activities; and</li><li>• make and live by their Promise.</li></ul>
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## Financial Review

Income	<p>Subscription income increased to £25,103 (2024: £22,859), reflecting higher fee rates introduced in previous years. Income from camping and other activities was stable reducing slightly to £14,753 (2024: £15,626) following a full programme of camping activities.</p> <p>Other income amounts to £800 (2024: £720), which is the annual fee for St Albans explorers for access to the scout hut facilities.</p>
Expenditure	<p>Expenditure reduced to £30,658 (2024: £39,128) mainly as a result of reductions in:</p> <ul style="list-style-type: none"><li>i) repairs and refurbishment £1,647 (2024: £4254) due to bringing cleaning in house via parent volunteers and discontinuing the monthly deep clean contract which started during covid,</li><li>ii) there are no longer any depreciation costs (2024: £3,301) as a result of the scout hut having been fully depreciated in prior years</li><li>iii) expenses and camping costs with costs amounting to £19,739 (2024: £22,305).</li></ul>
Net income and cash balance	<p>The trustees note that the group operated at a net income of £2,389 (2024: deficit (£7,095)) as a result of the reduction in expenses noted above and despite an increase in the cost of capitation amounting to £10,706 (2024: £10,046)</p> <p>The group has a healthy cash balance of £50,985 (2024: £51,452) at the year end and accrued income of £13,689 in respect of gift aid receivable for the last five financial years, some of which has been received after the year end.</p>
Property lease	<p>The lease on the land where the Scout Hut is situated in the Wick expired in March 2025 and discussions are ongoing with St Albans District Council to renew. The current status is that the District Scouts are negotiating a standard form lease renewal for the 16<sup>th</sup> St Albans Scouts with St Albans District Council, following which, that standard form will be used for the renewal of the 18<sup>th</sup> St Albans lease. It is currently not known what rental terms will be applied to the lease, but early indications are that it may increase significantly from the current annual rent of £75 per annum.</p>
Restricted fund	<p>Previously, the charity maintained a fund for major building costs and classified it as a restricted fund. According to accounting policy 1(e), restricted funds are those arising from grants or donations made for a specific purpose, which can only be used for that purpose and where restrictions are stipulated by the donor or grantor. Upon review, the trustees determined that there are no third-party restrictions attached to this fund. Therefore, in line with policy 1(e) and as detailed in note 8, the fund has been reclassified as a designated fund within unrestricted funds. This means the balance previously held as a restricted fund for building purposes has been transferred to the unrestricted designated fund, ensuring the funds remain available for major building costs at the trustees' discretion.</p>

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

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Going concern and  
the future

The group has a very healthy cash balance of £50,985 at March 2025. The cash balance at the date of this report is of a similar value. Notwithstanding that, the group is pleased to have returned to a break even status in FY25, it will continue to monitor income and expenses prudently in order to break even in future years. As a result, subscription fees were increased again in September 2025 from £60 to £65 per child per term to reflect the inflationary environment we continue to operate in. This should generate ~£2,500 per annum in additional subscriptions.

The trustees know of no reason why the charity would not be in a position to operate as a going concern in the 12 months from the date of these accounts being approved.

This report was approved by the Trustees. Signed on their behalf by:



**Charles Whitehead**  
**Trustee and treasurer**

2 November 2025

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

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## Independent Examiner's Report to the Trustees of the 18th St. Albans Scout Group

I report to the trustees on my examination of the accounts of the 18th St Albans Scout Group for the year ended 31 March 2025.

### Responsibilities and basis of report

As the charity trustees of the 18th St Albans 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 18th St Albans Scouts 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 18th St Albans Scout Group 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.



**Nick Latham FCA**

14 Churchill Road, St Albans, AL1 4HQ

2 November 2025

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
<b>Income:</b>					
Membership income:					
Subscriptions		25,103	-	25,103	22,859
less: capitation paid		(10,706)	-	(10,706)	(10,046)
		14,397	-	14,397	12,813
Donations and grants		-	-	-	30
Gift Aid		2,857	-	2,857	2,625
Investment income: bank interest		240	-	240	219
Camping and Activities fees		14,753	-	14,753	15,626
Other income		800	-	800	720
<b>Total Income</b>		<b>33,047</b>	<b>-</b>	<b>33,047</b>	<b>32,033</b>
<b>Expenditure:</b>					
Premises	2	(4,929)	-	(4,929)	(10,689)
Equipment	3	(440)	-	(440)	(873)
Section activities and expenses	4	(25,289)	-	(25,289)	(27,566)
<b>Total expenditure</b>		<b>(30,658)</b>	<b>-</b>	<b>(30,658)</b>	<b>(39,128)</b>
<b>Net Income/(Expenditure) before transfers</b>		<b>2,389</b>	<b>-</b>	<b>2,389</b>	<b>(7,095)</b>
Transfers between funds	8	45,056	(45,056)	-	-
<b>Net movement in funds for the year</b>		<b>47,445</b>	<b>(45,056)</b>	<b>2,389</b>	<b>(7,095)</b>
<b>Total Funds brought forward</b>		<b>17,229</b>	<b>45,056</b>	<b>62,285</b>	<b>69,380</b>
<b>Total funds carried forward</b>		<b>64,674</b>	<b>-</b>	<b>64,674</b>	<b>62,285</b>

The notes on pages 8 to 11 form part of these accounts.



# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

## Balance Sheet

	Notes	Total 2025	Total 2024
		£	£
<b>Fixed assets</b>			
Buildings	6	-	-
		-	-
<b>Current Assets</b>			
Debtors and accrued income	7	13,689	10,833
Cash at bank and in hand:			
Bank deposit accounts		23,192	22,952
Bank current accounts		27,793	28,500
		50,985	51,452
<b>Net Current Assets</b>		64,674	62,285
<b>Total Assets</b>		<b>64,674</b>	<b>62,285</b>
<b>Funds</b>	8		
Unrestricted: General Fund		64,674	17,229
Restricted funds:			
Building fund		-	45,056
<b>Total Funds</b>		<b>64,674</b>	<b>62,285</b>

Approved by the Trustees and signed on their behalf by:

**Charles Whitehead**  
**Treasurer**

2 November 2025

The notes on pages 8 to 11 form part of these accounts

## Notes to the Financial Statements

### 1. Accounting Policies

#### a) Basis of preparation

These accounts have been drawn up on an accruals basis, which is consistent with the previous year.

#### b) Basis of accounting

These accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting by Charities".

#### c) Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are at the following rates:

- Buildings: 4% per annum on a straight-line basis to reflect the 25 year lease
- Equipment is written off in the year in which it is purchased

#### d) Government Grants

Income from Government grants, including local authorities, is recognised in the period for which they are received.

#### e) Fund accounting

Funds held by the charity are either:

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustee.
- Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- Restricted funds - these funds, which arise from grants or donations made for a specific purpose, can only be used for that particular purpose within the objects of the charity. Restrictions arise when stipulated by the donor or grantor or where funds are raised for a specified purpose. The balances of the funds represent the unspent balances.

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

## 2. Premises

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Rent	75	-	75	75
Water Rates	519	-	519	451
Light & Heat	1,656	-	1,656	1,656
General Insurance (inc premises)	1,032	-	1,032	952
Repairs & Refurbishment	1,647	-	1,647	4,254
Depreciation	-	-	-	3,301
	<b>4,929</b>	<b>-</b>	<b>4,929</b>	<b>10,689</b>

## 3. Equipment

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Insurance	338	-	338	322
Repairs and renewals	102	-	102	551
	<b>440</b>	<b>-</b>	<b>440</b>	<b>873</b>

## 4. Section activities and expenses

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Expenses	4,269	-	4,269	7,856
Camping costs	16,308	-	16,308	14,449
Scout shop	1,019	-	1,019	2,620
Other activities	3,693	-	3,693	2,641
	<b>25,289</b>	<b>-</b>	<b>25,289</b>	<b>27,566</b>

# 18th St Albans Scout Group

Annual Report and Accounts for the year ended 31 March 2025

## 5. Staff and trustee costs

There were no staff; all services received are provided by volunteers. No Trustee received any remuneration for this year and no relevant expenses were reimbursed to Trustees for this year.

## 6. Fixed Assets: buildings

	Brought forward £	Movements £	Net £	2024
Cost	82,303	-	<b>82,303</b>	82,303
Depreciation	(82,303)	-	<b>(82,303)</b>	(82,303)
<b>Net book value</b>	-	-	-	-

Buildings comprise the Scout Hut on leasehold land in the Wick which expired in March 2025. The lease renewal is under negotiation with St Albans District Council

## 7. Debtors

The amounts included in debtors is accrued income in respect of Gift Aid receivable for the last five financial years; £1,899 relating to the earlier years was received after the year end

## 8. Movements In Funds

	1 April 2024	Income	Expenditure	Transfers	31 March 2025
<b>Unrestricted funds:</b>					
General fund	17,229	33,047	(29,011)	(4,000)	17,265
Designated fund re building	-		(1,647)	(49,056)	47,409
Total unrestricted funds	17,229	33,047	(30,658)	45,056	<b>64,674</b>
Restricted fund re Building	45,056	-	-	(45,056)	-
<b>Total funds</b>	<b>62,285</b>	<b>33,047</b>	<b>(30,658)</b>	-	<b>64,674</b>

The charity built a fund for major building costs, previously treated as restricted. As there are no third-party restrictions, in line with policy 1(e), this is now classified as a designated fund and has been transferred to the unrestricted designated fund.