



Annual Report & Financial Statements 2024 / 2025

#SkillsForLife


Scouts
28th Newport

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Trustee Board

Justin Taylor, Group Chair

Fiona Jefferies, Group Lead Volunteer (Ex-officio)

Damian Issac, Support Team Lead

Dylan Murray

Christine Isaac, Treasurer

Suzanne Foster

Rachel Rodway, Fundraising Team Lead

Group Leadership Team

Fiona Jefferies, Group Lead Volunteer

Damian Issac, Support Team Lead

Dylan Murray, Support Team Member

Claire Fisher, Scout Team Lead

Fiona Jefferies, Cub Team Lead (Interim)

Michelle Macdonald, Beaver Team Lead

Leah Cozzi, Squirrel Team Lead

As a Group we are incredibly lucky to have over thirty Adult Volunteers helping us meet our objectives every week. Without them, we couldn't prepare young people with Skills for Life.

Welcome, Chair's Report

As Trustees, we work together to make sure 28th Newport Scout Group is run legally, safely and has the resources available to meet its primary goal of providing young people with Skills for Life.

Whether looking back to review and improve or looking forward to identifying opportunities and try to avoid risks, it is the trustees' job to ensure that the here and now is in a good place so our amazing volunteers can deliver fantastic programmes of activities for our local young people.

From an administrative point of view, I think it is fair to say that the past year has been one of the busiest ever in the Group's 80-year history!

The banner headline is that the Group is now owner of this wonderful site, and a multitude of projects have been undertaken to transform our long-term base into a home to be proud of. Just about wherever you look, a repair or improvement has taken place. There have been so many contributions, but a special word of thanks must go to our Property Manager, Damian Issac who has personally been involved in, or the driving force behind, almost every project.

In addition, scouting itself has been going through a major national reorganisation over the last couple of years. Thank you to our amazing Group Lead Volunteer Fiona Jefferies who has spearheaded the extra learning, training and implementation of the new processes along with her many other duties!

Of course, all the behind-the-scenes things only exist to support the work of our Sections, leaders and volunteers. The work that they do, providing our local young people with an amazing program of activities, is inspirational. All our volunteers give up their time for free so that our young people can experience adventures that will be remembered for a lifetime and can learn the precious Scouting values of integrity, respect, care and belief.

As Chair, I am very privileged to have a general overview of the Group as a whole and witness this fantastic team in action. It really is much more than the sum of its parts, and I truly believe that the Scouts are a real force for good in our community.

The dedication and commitment of our volunteers is simply extraordinary.

On behalf of the Trustee board, a very sincere thank you to all our young people, parents, carers, volunteers and supporters for everything you do for the 28th Newport.

Justin Taylor

Group Chair

A Year of Adventure, Lead Volunteers' Report

Skills for Life is behind all we do within the Our Scout Group and in so doing we strive to give all our membership a degree of integrity, respect, care, belief and cooperation which they will be able to rely upon for years to come. To achieve this, we are fortunate to have a strong leadership team and an effective trustee board who supports all we do within Scouts.

The leadership teams within each of the Group's sections are the creative bedrock from which the success of the Group flourishes. The leaders spend a considerable period of their free time to prepare programmes and events which pick elements from Skills for Life and provide an exciting adventure for all our young people. The activities undertaken result in the award of challenge and activity badges throughout the Group membership which in turn lead to the top award of each section.

Along with the programme preparation, the leadership team has undertaken numerous training courses over the past twelve months, including rafting, archery, air rifles and tomahawks, to name but a few. It is with great pleasure that I take this opportunity to thank the leadership team for all their efforts, and time they give to Scouts.

Finally, not forgetting the most important element of the Group and that is of course, our wonderful young people. On behalf of all the leaders and trustee members, many thanks for giving us the opportunity to pass on the Skills for Life and we look forward to another tremendous year.

Fi Jefferies

Group Lead Volunteer



Our Purpose, Method & Objectives

Our Purpose

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

The Scout 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 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

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, by providing opportunities for young people to learn and develop Skills for Life. More details about our activities can be found below, in the Achievements and performance section.

Our Structure, Governance & Leadership

Our Leadership

28th Newport Scout Group is a registered charity, which is entirely led and operated by unpaid volunteers, without whom the Group would not exist. From managing our two buildings, a fleet of vehicles and maintaining equipment to providing over 100 young people with Skills for Life and Adventure every week, our wonderful volunteers dedicate thousands of hours to the Group every year.

Governing Documents

The Group's governing documents are those defined by 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 these rules which is common to all Scouts in the UK.

As well as the nationally provided governance policies, the Group also has local policies on: Refunds, Expenses, Reserves, Risk Management, Data Privacy & Retention and Asset Management which are formally reviewed on an annual basis by the Board.

Trustee Appointments

Trustees are appointed in line with Policy Organisation & Rules of The Scout Association. Once appointed they receive a full induction, including required Scout Association online learning and a 1:1 mentoring program with a fellow trustee.

The Trustee Board

The Group is managed by the Group Trustee Board. Board members are 'Charity Trustees' of the Scout Group, which is an educational charity. As charity trustees, they are responsible for complying with Charity Commission legislation. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Trustee Board consists of the Group Chair, Treasurer and 5 other Trustees (including 2 Ex Officio Trustees) and meets monthly. This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and the Group complies with legal requirements and the organisation's policies and rules. Their support helps other volunteers run high quality and safe programmes that gives young people skills for life.

Risk and Internal Control

The Group Trustee Board has worked to identify potential risks to which the Group may be exposed. These risks have been reviewed and systems have been established to mitigate against them. These strategic risks are reviewed by volunteer subject matter experts on behalf of the Trustee Board, and formally on a six-month basis by the Board. 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 bank transactions and comprehensive insurance policies.

Achievements and Performance

Main activities during the year

As a Group, we run activities on a weekly basis for our 112 young person membership. This can be as simple as craft in the hall, building rafts at a local lake, and everything in between. Not forgetting the 35+ nights away we have offered in a variety of places.

Across the year, we have delivered over 2000 hours of scout related activities to young people. All of which helps us to fulfil our mission, To Prepare Young People with Skills for Life.

All of this while managing our fleet and properties to the benefit our members and Scouts near and far. With over 500 people using our facilities a week outside of Scouts, we have a true impact on our community.

Property

In May 2024, we finally completed on the long-awaited purchase of the former St Annes Church & Hall, which is now owned by the Scout Group (by The Scout Association Trust Corporation as Custodian) and renamed as 28th Newport Scout Group & Community Hall. With the purchase and refurbishment project receiving National Lottery Funding of around £300k, the buildings have been transformed into clean inclusive spaces. Accessible toilets, new kitchens and AV facilities throughout, they are ready to support the group for years to come. A summary of the income and expenditure relating to this project is included in the financial review below and note 16.

But that's not the end of the project. As a charity, we have a strategic vision to provide as many young people in the area with access to adventure as possible. With that in mind, we are in the process of developing a Scouts Activity Centre, including high ropes, a rifle/archery range and the crowning centrepiece, an 8m high wraparound climbing wall!

We want our property to be more than 'just a Scout Hut' and be a true home for our Group and a cherished hub for the whole community.

Fleet

As a group, we are fortunate to own and operate two minibuses (Bryn & Nessa) and a Box trailer. These assets add real value not just to our group but also to other Scouting and Youth Groups locally, allowing young people from diverse backgrounds to experience adventure in the great outdoors safely.

Equipment

With a history of investment in equipment, we are very lucky to have a substantial amount of activity and camping equipment. From Kayaks and Canoes to tents that sleep up to 100, we have an impressive array of equipment that can be used to accommodate a diverse range of adventures, supporting Young People across the Group and further afield to gain precious Skills for Life.

Financial Review

The charity received total income of £385,652 for the year ended 31 March 2025 (2024 restated: £71,497). Grants received totalled £314,560, with £312,270 restricted income (2024 restated: £13,188). The National Lottery Community Fund provided the charity with £307,094 for the purchase of our long-term base and associated refurbishments, as outlined above.

Other income of £7,800 (2024: £5,775 restated) was received and is rental income received from groups other than those supporting young people, which fall within the charity's objectives. A full breakdown of income is included in notes 3 to 6 of the accounts.

Total expenditure in the year was £73,588 (2024 restated: £37,516) with restricted expenditure of £9,189 (2024 restated: £976) with £4,531 relating to depreciation charges on assets purchased using restricted funds.

Total tangible assets were £360,834 on 31 March 2025 (2024 restated: £50,901).

The net movement in funds after transfers in funds, was £7,520 on unrestricted and £304,544 on restricted funds, giving a total movement on funds of £312,064. Total unrestricted funds at the year-end were £76,024 (2024 restated: £68,504). Total restricted funds at the year-end were £317,224 (2024 restated: £12,680). Total funds at the year-end were £393,248. A breakdown of funds can be found in note 16 of the accounts.

Plans for the Future

As outlined above, the Group has exciting plans for the future, with further development at our site to enable us to continue to provide exciting opportunities for young people, as well as a cherished community hub for the wider community. Our weekly groups will continue to provide opportunities to young people to gain Skills for Life that benefit the wider community both now and in the future.

The Trustees would like to be able to replace the roof on the hall and continue to look for funding opportunities to enable this.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:



C A Isaac (Dec 4, 2025 13:29:24 GMT)

Mrs C A Isaac

Trustee



Mr J P Taylor

Trustee

28th Newport Scout Group
Independent Examiner's Report to the Trustees of 28th Newport Scout Group
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of 28th Newport Scout Group (the Trust) for the year ended 31 March 2025.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 contents 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.

Kara Williams

Kara Williams (Dec 4, 2025 15:01:45 GMT)

Kara Williams BSc BFP FCA

Date
11 Park Square
Newport
NP20 4EL

**28th Newport Scout Group
Statement of Financial Activities
For The Year Ended 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 as restated Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	23,294	312,270	335,564	34,816
Charitable activities:					
Supporting Young People		34,937	-	34,937	26,853
Other trading activities	4	7,342	-	7,342	3,906
Investments	5	9	-	9	147
Other	6	7,800	-	7,800	5,775
		<u>73,382</u>	<u>312,270</u>	<u>385,652</u>	<u>71,497</u>
EXPENDITURE ON:					
Charitable activities:	8				
Supporting Young People		(64,399)	(9,189)	(73,588)	(37,516)
NET INCOME		<u>8,984</u>	<u>303,080</u>	<u>312,064</u>	<u>33,981</u>
Transfers between funds	16	(1,464)	1,464	-	-
NET MOVEMENT IN FUNDS		<u>7,520</u>	<u>304,544</u>	<u>312,064</u>	<u>33,981</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward as previously stated		25,314	-	25,314	47,203
Prior year adjustment		43,190	12,680	55,870	-
Total funds brought forward as restated		<u>68,504</u>	<u>12,680</u>	<u>81,184</u>	<u>47,203</u>
TOTAL FUNDS CARRIED FORWARD	16	<u>76,024</u>	<u>317,224</u>	<u>393,248</u>	<u>81,184</u>

The notes on pages 13 to 19 form part of these financial statements.

28th Newport Scout Group
Restated Comparative Statement of Financial
Activities For The Year Ended 31 March 2025

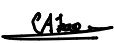
		Unrestricted funds as restated	Restricted funds as restated	2024 Total funds as restated
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	21,628	13,188	34,816
Charitable activities:				
Supporting Young People		26,853	-	26,853
Other trading activities	4	3,906	-	3,906
Investments	5	147	-	147
Other	6	5,775	-	5,775
		<u>58,309</u>	<u>13,188</u>	<u>71,497</u>
EXPENDITURE ON:				
Charitable activities:	8			
Supporting Young People		(36,540)	(976)	(37,516)
NET INCOME		<u>21,769</u>	<u>12,212</u>	<u>33,981</u>
Transfers between funds	16	(468)	468	-
NET MOVEMENT IN FUNDS		<u>21,301</u>	<u>12,680</u>	<u>33,981</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		<u>47,203</u>	-	<u>47,203</u>
TOTAL FUNDS CARRIED FORWARD	16	<u><u>68,504</u></u>	<u><u>12,680</u></u>	<u><u>81,184</u></u>

The notes on pages 13 to 19 form part of these financial statements.

**28th Newport Scout Group
Statement of Financial Position
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 as restated Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	46,726	314,108	360,834	50,901
		46,726	314,108	360,834	50,901
CURRENT ASSETS					
Debtors	14	6,707	-	6,707	5,776
Cash at bank and in hand		25,705	3,116	28,821	25,315
		32,412	3,116	35,528	31,091
Creditors: Amounts Falling Due Within One Year	15	(3,114)	-	(3,114)	(808)
NET CURRENT ASSETS (LIABILITIES)		29,298	3,116	32,414	30,283
TOTAL ASSETS LESS CURRENT LIABILITIES		76,024	317,224	393,248	81,184
NET ASSETS		76,024	317,224	393,248	81,184
FUNDS OF THE CHARITY					
Restricted Funds				317,224	12,680
Unrestricted Funds				76,024	68,504
TOTAL FUNDS	16			393,248	81,184

On behalf of the board


C A Isaac (Dec 4, 2025 13:29:24 GMT)

Mrs C A Isaac
Trustee
Date



Mr J P Taylor
Trustee

The notes on pages 13 to 19 form part of these financial statements.

28th Newport Scout Group Notes to the Financial Statements For The Year Ended 31 March 2025

1. General Information

28th Newport Scout Group is an unincorporated charity registered with the Charity Commission, registered charity number 1208873. The principal address is High Cross Scouts & Community hall, Church Close, Newport, NP10 9SH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention and are presented in sterling, which is the functional currency of the entity and rounded to the nearest pound.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. 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.

2.4. Donated Goods and Services

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.

2.5. 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.

2.6 Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% straight line
Plant & Machinery	10% straight line
Motor Vehicles	10% straight line
Fixtures & Fittings	5-10% straight line
Computer Equipment	5-20% straight line

The trustees have adopted a policy whereby tangible fixed assets are capitalised only when the total cost exceeds £500. Items below this threshold are expensed in the year of purchase. Equipment is recognised at cost on initial acquisition and depreciated; subsequent replacement costs are charged to the Statement of Financial Activities (SOFA) as incurred.

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	300	-	300
Member subscriptions and sponsorships	16,205	-	16,205
Gift aid	3,809	-	3,809
Grants	2,380	312,270	314,650
Donated goods, facilities and services	600	-	600
	23,294	312,270	335,564

	Unrestricted funds as restated	Restricted funds as restated	2024 Total funds as restated
	£	£	£
Donations and gifts	-	-	-
Member subscriptions and sponsorships	16,040	-	16,040
Gift aid	5,588	-	5,588
Grants	-	13,188	13,188
Donated goods, facilities and services	-	-	-
	21,628	13,188	34,816

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds as restated
	£	£
Fundraising events	7,342	3,906

28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds as restated
	£	£
Bank interest receivable	-	41
Other interest receivable	9	106
	9	147

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds as restated
	£	£
Rental and other income from property	7,800	5,775
	7,800	5,775

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	as restated
	£	£
Depreciation of tangible fixed assets - owned	9,966	4,189
	9,966	4,189

8. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 9)	2025 Total
	£	£	£
Supporting Young People	71,428	2,160	73,588
	71,428	2,160	73,588
			2024 as restated
			Activities undertaken directly
			£
Supporting Young People			37,516
			37,516

9. Support Costs

	2025
	Supporting Young People
	£
Governance costs	2,160
	2,160

28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Independent Examiner's Remuneration

	2025	2024 as restated
	£	£
Independent examination of the financial statements	2,160	-
	<u>2,160</u>	<u>-</u>

11. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

12. Prior Period Adjustment

The income level in the current year exceeded £250,000 and so the financial statements needed to be prepared on the accruals basis. The 2024 comparative figures have therefore been restated, as per note 16, having previously been prepared as Receipts and Payments accounts. As part of this, prepayments and other debtors were recognised in the period to which they related and fixed assets have been recognised.

The effect of the adjustment on the income and expenditure account for the year ended 31 March 2024 and reserves at 1 April 2023 was as follows:

Total income	Reduction of £12,886
Total payments	Increase of £27,956
Total brought forward reserves at 1 April 2023	Increase of £96,712
Total effect	Increase of £55,870

The effect of the adjustment on the assets and liabilities at 31 March 2024 was as follows:

Fixed assets	Increase of £50,901
Current assets	Increase of £5,777
Current liabilities	Increase of £808
Total effect	Increase of £55,870

The effect of the adjustment on the closing reserves at 31 March 2024 was as follows:

Unrestricted funds	Increase of £43,190
Restricted funds:	
Newport City Council	Increase of £5,956
Virador	Increase of £3,318
Hedley grant	Increase of £2,446
GAVO minibus training	Increase of £940
Total effect	Increase of £55,870

28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 April 2024 as restated	-	8,290	22,960	5,610
Additions	270,191	3,500	-	38,960
As at 31 March 2025	270,191	11,790	22,960	44,570
Depreciation				
As at 1 April 2024 as restated	-	2,587	4,227	197
Provided during the period	-	729	2,296	4,473
As at 31 March 2025	-	3,316	6,523	4,670
Net Book Value				
As at 31 March 2025	270,191	8,474	16,437	39,900
As at 1 April 2024 as restated	-	5,703	18,733	5,413
			Computer Equipment	Total
			£	£
Cost				
As at 1 April 2024 as restated			33,780	70,640
Additions			7,248	319,899
As at 31 March 2025			41,028	390,539
Depreciation				
As at 1 April 2024 as restated			12,728	19,739
Provided during the period			2,468	9,966
As at 31 March 2025			15,196	29,705
Net Book Value				
As at 31 March 2025			25,832	360,834
As at 1 April 2024			21,052	50,901

The land and building cost represents the freehold land of the HQ and 28th Newport Scout Group and Community Hall buildings and refurbishment work funded by The National Lottery Community Fund - People and Places 3 programme in 2024/25. The land and property is held by The Scout Association Trust Corporation (Co. Registration No. 00295739) as Custodian for the charity and is subject to a restrictive covenant requiring it to remain a community facility.

14. Debtors

	2025	2024 as restated
	£	£
Due within one year		
Other debtors	6,707	5,776

28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Creditors: Amounts Falling Due Within One Year

	2025	2024 as restated
	£	£
Other creditors	62	808
Accruals and deferred income	3,052	-
	<u>3,114</u>	<u>808</u>

16. Movement in Funds

	As at 1 April 2024	Prior year adjustment	Net movement in funds	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	25,314	43,190	8,984	(1,464)	76,024
Restricted funds					
The National Lottery Community Fund - People and Places 3 programme	-	-	299,307	964	300,271
Newport City Council	-	5,956	(990)	-	4,966
Virador	-	3,318	2,686	500	6,504
Hedley grant	-	2,466	(99)	-	2,367
Raise the roof	-	-	2,176	-	2,176
GAVO minibus training	-	940	-	-	940
Total restricted funds	<u>-</u>	<u>12,680</u>	<u>303,080</u>	<u>1,464</u>	<u>317,224</u>
Total funds	<u>25,314</u>	<u>55,870</u>	<u>312,064</u>	<u>-</u>	<u>393,248</u>

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Net movement in funds
	£	£	£
Unrestricted funds			
General:			
General unrestricted fund	73,382	(64,398)	8,984
Restricted funds			
The National Lottery Community Fund - People and Places 3 programme	307,094	(7,787)	299,307
Newport City Council	-	(990)	(990)
Virador	3,000	(314)	2,686
Hedley grant	-	(99)	(99)

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28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Raise the roof			2,176	-	2,176
GAVO minibus training			-	-	-
Total restricted funds			312,270	(9,190)	303,080
Total funds			385,652	(73,588)	312,064
	As at 1 April 2023 as restated	Income as restated	Expenditure as restated	Transfers as restated	As at 31 March 2024 as restated
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	47,203	58,309	(36,540)	(468)	68,504
Restricted funds					
Newport City Council	-	5,975	(19)	-	5,956
Virador	-	2,998	(72)	392	3,318
Hedley grant	-	2,400	(10)	76	2,466
GAVO minibus training	-	1,815	(875)	-	940
Total restricted funds	-	13,188	(976)	468	12,680
Total funds	47,203	71,497	(37,516)	-	81,184

General unrestricted fund

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

Newport City Council

A grant was received from Newport City Council towards the refurbishment costs of the toilet facilities in the hall. Work was carried out in 2024 and finished in 2025 and recorded in fixed assets. Depreciation of these improvements will be allocated to this restricted fund each year, reflecting the ongoing use of the assets.

Virador grant

Grants were received from Virador in 2024 and 2025 towards the purchase of two containers used for equipment storage at the site. The containers have been capitalised within fixed assets. Depreciation on these assets will be charged to this restricted fund annually, reflecting the ongoing use of the assets for the purpose for which the grants were provided.

Hedley grant

A grant was received from Hedley towards the cost of new tents which have been capitalised within fixed assets. Depreciation on these assets will be charged to this restricted fund annually, reflecting the ongoing use of the assets for the purpose for which the grants were provided.

GAVO grant

The charity was awarded a grant in 2024 towards the cost of minibus training for two volunteers following the purchase of two minibuses. One volunteer attended the training in 2024 and the remaining funds have been carried forward at 31 March 2025 towards the second volunteer's course that was attended in 2025/26.

The National Lottery Community Fund - People and Places 3 programme

The charity received a grant from The National Lottery Community Fund - People and Places 3 programme which enabled the charity to purchase the former St Annes Church & Hall, now owned by us and renamed as 28th Newport Scout Group and Community Hall. The grant also covered refurbishment work and initial equipment to transform the buildings into a high quality facility for use by the charity and wider community. The restricted fund represents the fixed assets purchased with the funds. Depreciation on the relevant assets will be charged to this restricted fund annually, reflecting the ongoing use of the assets for the purpose for which the grants were provided.

Raise the roof

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28th Newport Scout Group
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Movement in Funds - continued

Raise the Roof was a fundraising initiative to replace the main roof at the HQ building. Grants and donations received towards the ongoing repair and eventual replacement of the roof have been allocated to this fund. At 31 March 2025, no costs had been incurred, so all income was carried forward.

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses were incurred by the trustees in carrying out their duties.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Registered Address:

28th Newport Scout Group
High Cross Scouts & Community Hall
Church Close
High Cross
Newport
NP10 9SH

Registered Charity in England & Wales: 1208873

Contact Us:

28thNewport@NewportScouts.org.uk
0300 011 0399



Ellis Lloyd Jones Audit Limited
11 Park Square
Newport
NP20 4EL

Dear Sirs,

We hereby confirm to the best of our knowledge and belief, having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the financial statements for the period ended 31 March 2025.

Representations

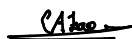
- 1 We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared on our behalf for the charity.
- 2 We confirm that all accounting records have been made available to you for the purpose of your audit and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings, have been made available to you.
- 3 We confirm that, at the balance sheet date, the charity had no liabilities or provisions other than those recognised and no contingent liabilities other than those disclosed in the financial statements.
- 4 We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
- 5 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 6 We confirm that there are no laws or regulations that are central to the charity's ability to conduct its business.
- 7 We confirm that, in our opinion, the charity's financial statements should be prepared on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.
- 8 We confirm that there were no related party transactions relevant to the charity during the current and previous year. We understand that a related party includes trustees, their close family members, and entities controlled or significantly influenced by them, and that any transactions with such parties require specific disclosure under the Charity Commission and Charities SORP guidance.
- 9 We confirm that there was no Trustee remuneration or expenses incurred in carrying out their duties during the current and previous year.
- 10 We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
- 11 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud.

- 12 We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
- 13 We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

Yours faithfully

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you.

Signed on behalf of the trustees



C A Isaac (Dec 4, 2025 13:29:24 GMT)

Mrs C A Isaac



Mr J P Taylor