

Trustees' Annual Report

For the period

From (start date)

0	1	0	1	2	5
---	---	---	---	---	---

 to end date

3	1	1	2	2	5
---	---	---	---	---	---

Section A

Reference and administration details

Charity name

11th Welwyn Garden City Scout Group

Other names the charity is known by

Registered charity number (if any)

1 2 1 0 6 6 7

HQ registration number

Charity's principal address

Attimore Barns

Ridgeway

Welwyn Garden City

Postcode

A

L

7

2

A

D

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	D de Naeyer		
2	J Lacey		
3	A Vere		
4	M Thorpe		
5	P Mullens		Oct to Dec-25
6	S Hill		Dec-25
7			
8			
9			
10			
11			
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

Type of advisor	Name	Address

Description of the charity's trusts

Type of governing document

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.

(e.g. trust deed, constitution)

How the charity is constituted

The Group is a trust established under its rules which are common to all Scouts.

(e.g. trust, association, company)

Trustee selection methods

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

(e.g. appointed by, elected by)

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

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

Policies and procedures adopted for:
a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Chair, Treasurer and 4 Trustees (including 1 Ex Officio Trustee) and on average meets 6 weekly.

Members of the Trustee Board complete "Being a Scouts Trustee" learning within the first 6 months of joining the Board.

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 everyone follows 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 identified the major risks to which they believe the Group is exposed. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

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

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

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

Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting 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.
Summary of the main activities in relation to these objects	Provision of indoor and outdoor adventurous activities. Including camping, climbing and archery. Team building and personal development activities are provided to all ages.
Additional details of the objectives and activities (optional information but encouraged as best practice) You may choose to include further statements, where relevant, about: • policy on grantmaking; • contribution made by volunteers; • policy on investments.	
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.

Section D	Achievements and performance
Summary of the main achievements of the charity during the year	* An exciting and varied program of scouting activities * Steady membership across the year with a strong waiting list * Investment of £5k in camping equipment * Recruitment of additional trustees * Awarded Harry's Award by District Lead Volunteer

Section E	Financial Review
Brief statement of the charity's policy on reserves	Reserves Policy The Group's policy on reserves is to hold sufficient resources to continue the charitable activities and maintenance of the Group's scout hut, should subscriptions or income fall short. To sustain the charitable activities, the Group Trustee Board considers that the group should hold a sum equivalent to 12 months utilities, services and insurance costs, circa £10K. To ensure that our scout hut remains well-maintained for years to come, we have established an ongoing repair fund dedicated to future maintenance and necessary upgrades. In particular the removal and replacement of the existing roof. This fund is sustained through regular contributions from our budget. There is continuous assessment of the building's condition to anticipate potential repair costs. This is regularly discussed at trustee meetings and the funding strategy adjusted as needed. Our aim is to preserve the long-term value and safety of the property.
Quantify and explain any designations	
Details of any funds materially in deficit (circumstances plus steps to eliminate)	

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies. Savings accounts with competitive rates of interest are sought for cash reserves in an attempt to best mitigate any inflation erosion to the capital held.

- how expenditure has supported the key objectives of the charity;

- investment policy and objectives;

Section F

Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

D de Naeyer

Full name(s)

David de Naeyer

Position (eg Secretary, Chair)

Chair

Date

2 0 0 5 2 6

11TH WELWYN GARDEN CITY SCOUT GROUP

(A Registered Charity)

Charity Number: 1210667

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Astons Accountants
Chartered Certified Accountants
6b Parkway, Porters Wood
St. Albans
AL3 6PA

11th Welwyn Garden City Scout Group
Contents
For the Year Ended 31 December 2025

Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**11th Welwyn Garden City Scout Group
Reference and Administrative Details
For the Year Ended 31 December 2025**

Charity Name	11th Welwyn Garden City Scout Group
Charity Registration Number	1210667
Governing Document	The Policy, Organisation and Rules of The Scout Association
Legal Status	Unincorporated association
Principal Address	Attimore Barn, Ridgeway, Welwyn Garden City, AL7 2AD

Trustees

The trustees who served during the year and up to the date of approval of these financial statements were:

Group Lead Volunteer	Andrew Vere
Chair	David de Naeyer
Treasurer	James Lacey
Other Trustees	Michael Thorpe, Peter Mullens, Steven Hill

Independent Examiner

Astons Accountants
Chartered Certified Accountants
6b Parkway, Porters Wood
St. Albans
AL3 6PA

11th Welwyn Garden City Scout Group
Trustees' Annual Report
For the Year Ended 31 December 2025

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document, the Charities Act 2011 and 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).

Structure, Governance and Management

The 11th Welwyn Garden City Scout Group is an unincorporated association, constituted under the Policy, Organisation and Rules (POR) of The Scout Association. The Scout Group is part of the wider Scout Association; a charity registered in England and Wales (Charity No. 306101) and in Scotland (Charity No. SC038437).

The trustees of the Group, known as the Group Trustee Board, are appointed in accordance with the rules of The Scout Association. The Group Trustee Board is responsible for the management of the property of the Group and for the safeguarding of the funds, with the day-to-day administration of the Group delegated to the Group Lead Volunteer and the Group Leadership Team.

New trustees receive an induction into the activities and governance of the Group and are made aware of their responsibilities through The Scout Association's online learning programme and through guidance issued by the Charity Commission.

Financial Review

Total income for the year amounted to £41,735 (2024: £33,399), with total expenditure of £40,536 (2024: £25,603). This resulted in a net surplus for the year of £1,199 (2024: £7,796).

Total funds carried forward at 31 December 2025 amounted to £83,321 (2024: £82,122), all of which are unrestricted general funds.

The principal sources of income for the Group are membership subscriptions, lettings of the Group's premises, fundraising and events, and Gift Aid claimed on eligible donations and subscriptions.

Reserves Policy

The trustees have reviewed the level of free reserves held by the Group. Free reserves represent unrestricted funds that are freely available to spend on any of the charity's purposes. The trustees consider it prudent to hold reserves at a level sufficient to cover at least six months of ongoing operating expenditure, together with an allowance for the maintenance and replacement of equipment and headquarters infrastructure.

As at 31 December 2025, free reserves stood at £83,321, which the trustees consider to be in line with the policy.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approval

This report was approved by the trustees on 17/5/26 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'D. de Ruyter', is written over a horizontal dotted line.

Chair of Trustees

11th Welwyn Garden City Scout Group
Independent Examiner's Report to the Trustees
For the Year Ended 31 December 2025

Independent examiner's report to the trustees of The 11th Welwyn Garden City Scout Group.

I report to the charity trustees on my examination of the accounts of The 11th Welwyn Garden City Scout Group for the year ended 31 December 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 Act and in carrying out my examination I have followed all 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 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 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.



Astons Accountants & Business Advisors Limited

Chartered Certified Accountants

6b Parkway

Porters Wood

St. Albans

AL3 6PA

Date: 26/05/2026

11th Welwyn Garden City Scout Group
Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 31 December 2025

	Note	2025 £	2024 £
Income and endowments from:			
Donations and legacies	2	3,268	1,938
Charitable activities	3	15,539	9,688
Other trading activities	4	21,957	20,802
Investments	5	971	971
Total income		41,735	33,399
Expenditure on:			
Raising funds	6	7,917	7,743
Charitable activities	7	32,619	17,860
Total expenditure		40,536	25,603
Net income / (expenditure) and net movement in funds		1,199	7,796
Reconciliation of funds:			
Total funds brought forward		82,122	74,326
Total funds carried forward	11	83,321	82,122

All of the charity's activities derive from continuing operations during the above two periods. The charity has no other recognised gains or losses other than those included in the Statement of Financial Activities. All income and expenditure relates to unrestricted general funds; accordingly, a single column is presented for each year in lieu of separate columns for unrestricted, restricted and total funds.

11th Welwyn Garden City Scout Group
Balance Sheet
As at 31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	9	83,321	82,122
Total current assets		83,321	82,122
Creditors: amounts falling due within one year	10	-	-
Net current assets		83,321	82,122
Total net assets		83,321	82,122
The funds of the charity:			
Unrestricted funds — general	11	83,321	82,122
Total charity funds		83,321	82,122

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 144 of the Charities Act 2011 and is required to have an independent examination.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 130 of the 2011 Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year, in accordance with the requirements of sections 132 to 133 of the 2011 Act.

These financial statements were approved by the trustees on 17/5/26 and are signed on their behalf by:


.....

Chair of Trustees


.....

Treasurer

11th Welwyn Garden City Scout Group
Notes to the Financial Statements
For the Year Ended 31 December 2025

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with 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) — (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

11th Welwyn Garden City Scout Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are presented in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There were no restricted or endowment funds during the year or the prior year.

Cash at bank and in hand

Cash at bank and in hand comprises cash and short-term deposits with an original maturity of three months or less.

Taxation

The charity is exempt from corporation tax on its charitable activities under Part 11 of the Corporation Tax Act 2010.

2. Income from Donations and Legacies

	2025	2024
	£	£
Donations received	641	-
Gift Aid received	2,627	1,938
Total	3,268	1,938

3. Income from Charitable Activities

	2025	2024
	£	£
Membership subscriptions	13,195	9,563
Meeting income (subs, weekly contributions)	2,344	125
Total	15,539	9,688

4. Income from Other Trading Activities

	2025	2024
	£	£
Events	9,315	7,070
Fundraising activities	598	7
Hire of premises (rent received)	12,044	13,725
Total	21,957	20,802

Income from hire of premises is generated through letting of the Group's headquarters to local groups and organisations. The trustees consider these activities to be ancillary to the charity's primary purpose and the income falls within the charity's exempt activities for tax purposes.

5. Investment Income

	2025	2024
	£	£
Bank interest receivable	971	971
Total	971	971

6. Expenditure on Raising Funds

	2025	2024
	£	£
Events expenses	7,751	7,743
Fundraising expenses	166	-
Total	7,917	7,743

7. Expenditure on Charitable Activities

	2025	2024
	£	£
Utilities	3,753	3,990
Venue maintenance	6,128	2,515
Insurance	1,964	221
Meeting expenses	5,090	1,730
Membership costs (capitation to The Scout Association)	6,174	3,625
Uniform	462	2,347
Badges and awards	1,413	1,094
Camping equipment	5,653	1,423

Activity equipment	679	-
Administration expenses	341	317
Bank charges	962	597
Total	32,619	17,860

9. Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank	83,321	82,122
Total	83,321	82,122

10. Creditors: Amounts Falling Due Within One Year

There were no creditors at 31 December 2025 (2024: £nil).

11. Analysis of Charitable Funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
Unrestricted — General Fund	82,122	41,735	(40,536)	83,321
Total funds	82,122	41,735	(40,536)	83,321

13. Related Party Transactions

There were no related party transactions during the year or the prior year other than the trustees acting in their capacity as such, for which no remuneration was paid.

14. Restricted Funds

There were no restricted funds during the year or the prior year.

11TH WELWYN GARDEN CITY SCOUT GROUP

(A Registered Charity)

Charity Number: 1210667

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Astons Accountants
Chartered Certified Accountants
6b Parkway, Porters Wood
St. Albans
AL3 6PA

11th Welwyn Garden City Scout Group
Contents
For the Year Ended 31 December 2025

Reference and Administrative Details	1
Trustees' Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**11th Welwyn Garden City Scout Group
Reference and Administrative Details
For the Year Ended 31 December 2025**

Charity Name	11th Welwyn Garden City Scout Group
Charity Registration Number	1210667
Governing Document	The Policy, Organisation and Rules of The Scout Association
Legal Status	Unincorporated association
Principal Address	Attimore Barn, Ridgeway, Welwyn Garden City, AL7 2AD

Trustees

The trustees who served during the year and up to the date of approval of these financial statements were:

Group Lead Volunteer	Andrew Vere
Chair	David de Naeyer
Treasurer	James Lacey
Other Trustees	Michael Thorpe, Peter Mullens, Steven Hill

Independent Examiner

Astons Accountants
Chartered Certified Accountants
6b Parkway, Porters Wood
St. Albans
AL3 6PA

11th Welwyn Garden City Scout Group
Trustees' Annual Report
For the Year Ended 31 December 2025

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document, the Charities Act 2011 and 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).

Structure, Governance and Management

The 11th Welwyn Garden City Scout Group is an unincorporated association, constituted under the Policy, Organisation and Rules (POR) of The Scout Association. The Scout Group is part of the wider Scout Association; a charity registered in England and Wales (Charity No. 306101) and in Scotland (Charity No. SC038437).

The trustees of the Group, known as the Group Trustee Board, are appointed in accordance with the rules of The Scout Association. The Group Trustee Board is responsible for the management of the property of the Group and for the safeguarding of the funds, with the day-to-day administration of the Group delegated to the Group Lead Volunteer and the Group Leadership Team.

New trustees receive an induction into the activities and governance of the Group and are made aware of their responsibilities through The Scout Association's online learning programme and through guidance issued by the Charity Commission.

Financial Review

Total income for the year amounted to £41,735 (2024: £33,399), with total expenditure of £40,536 (2024: £25,603). This resulted in a net surplus for the year of £1,199 (2024: £7,796).

Total funds carried forward at 31 December 2025 amounted to £83,321 (2024: £82,122), all of which are unrestricted general funds.

The principal sources of income for the Group are membership subscriptions, lettings of the Group's premises, fundraising and events, and Gift Aid claimed on eligible donations and subscriptions.

Reserves Policy

The trustees have reviewed the level of free reserves held by the Group. Free reserves represent unrestricted funds that are freely available to spend on any of the charity's purposes. The trustees consider it prudent to hold reserves at a level sufficient to cover at least six months of ongoing operating expenditure, together with an allowance for the maintenance and replacement of equipment and headquarters infrastructure.

As at 31 December 2025, free reserves stood at £83,321, which the trustees consider to be in line with the policy.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approval

This report was approved by the trustees on 17/5/26 and signed on their behalf by:



.....

Chair of Trustees

11th Welwyn Garden City Scout Group
Independent Examiner's Report to the Trustees
For the Year Ended 31 December 2025

Independent examiner's report to the trustees of The 11th Welwyn Garden City Scout Group.

I report to the charity trustees on my examination of the accounts of The 11th Welwyn Garden City Scout Group for the year ended 31 December 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 Act and in carrying out my examination I have followed all 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 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 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.



Astons Accountants & Business Advisors Limited

Chartered Certified Accountants

6b Parkway

Porters Wood

St. Albans

AL3 6PA

Date: 26/05/2026

11th Welwyn Garden City Scout Group
Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 31 December 2025

	Note	2025 £	2024 £
Income and endowments from:			
Donations and legacies	2	3,268	1,938
Charitable activities	3	15,539	9,688
Other trading activities	4	21,957	20,802
Investments	5	971	971
Total income		41,735	33,399
Expenditure on:			
Raising funds	6	7,917	7,743
Charitable activities	7	32,619	17,860
Total expenditure		40,536	25,603
Net income / (expenditure) and net movement in funds		1,199	7,796
Reconciliation of funds:			
Total funds brought forward		82,122	74,326
Total funds carried forward	11	83,321	82,122

All of the charity's activities derive from continuing operations during the above two periods. The charity has no other recognised gains or losses other than those included in the Statement of Financial Activities. All income and expenditure relates to unrestricted general funds; accordingly, a single column is presented for each year in lieu of separate columns for unrestricted, restricted and total funds.

11th Welwyn Garden City Scout Group
Balance Sheet
As at 31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	9	83,321	82,122
Total current assets		83,321	82,122
Creditors: amounts falling due within one year	10	-	-
Net current assets		83,321	82,122
Total net assets		83,321	82,122
The funds of the charity:			
Unrestricted funds — general	11	83,321	82,122
Total charity funds		83,321	82,122

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 144 of the Charities Act 2011 and is required to have an independent examination.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 130 of the 2011 Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year, in accordance with the requirements of sections 132 to 133 of the 2011 Act.

These financial statements were approved by the trustees on 17/5/26 and are signed on their behalf by:



Chair of Trustees



Treasurer

11th Welwyn Garden City Scout Group
Notes to the Financial Statements
For the Year Ended 31 December 2025

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with 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) — (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

11th Welwyn Garden City Scout Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are presented in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. There were no restricted or endowment funds during the year or the prior year.

Cash at bank and in hand

Cash at bank and in hand comprises cash and short-term deposits with an original maturity of three months or less.

Taxation

The charity is exempt from corporation tax on its charitable activities under Part 11 of the Corporation Tax Act 2010.

2. Income from Donations and Legacies

	2025	2024
	£	£
Donations received	641	-
Gift Aid received	2,627	1,938
Total	3,268	1,938

3. Income from Charitable Activities

	2025	2024
	£	£
Membership subscriptions	13,195	9,563
Meeting income (subs, weekly contributions)	2,344	125
Total	15,539	9,688

4. Income from Other Trading Activities

	2025	2024
	£	£
Events	9,315	7,070
Fundraising activities	598	7
Hire of premises (rent received)	12,044	13,725
Total	21,957	20,802

Income from hire of premises is generated through letting of the Group's headquarters to local groups and organisations. The trustees consider these activities to be ancillary to the charity's primary purpose and the income falls within the charity's exempt activities for tax purposes.

5. Investment Income

	2025	2024
	£	£
Bank interest receivable	971	971
Total	971	971

6. Expenditure on Raising Funds

	2025	2024
	£	£
Events expenses	7,751	7,743
Fundraising expenses	166	-
Total	7,917	7,743

7. Expenditure on Charitable Activities

	2025	2024
	£	£
Utilities	3,753	3,990
Venue maintenance	6,128	2,515
Insurance	1,964	221
Meeting expenses	5,090	1,730
Membership costs (capitation to The Scout Association)	6,174	3,625
Uniform	462	2,347
Badges and awards	1,413	1,094
Camping equipment	5,653	1,423

Activity equipment	679	-
Administration expenses	341	317
Bank charges	962	597
Total	32,619	17,860

9. Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank	83,321	82,122
Total	83,321	82,122

10. Creditors: Amounts Falling Due Within One Year

There were no creditors at 31 December 2025 (2024: £nil).

11. Analysis of Charitable Funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
Unrestricted — General Fund	82,122	41,735	(40,536)	83,321
Total funds	82,122	41,735	(40,536)	83,321

13. Related Party Transactions

There were no related party transactions during the year or the prior year other than the trustees acting in their capacity as such, for which no remuneration was paid.

14. Restricted Funds

There were no restricted funds during the year or the prior year.