

1ST SANDSTONE SCOUT GROUP

ANNUAL REPORT AND ACCOUNTS

1 September 2024 to 31 August 2025

Registered No. 520163

1ST SANDSTONE SCOUT GROUP

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR TO 31 AUGUST 2025

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1: SIGNIFICANT INFORMATION

OFFICERS

		Occupation	Address
Chairman	K Siddorn	Farmer	Meadowbank Farm, Whitchurch Road, Broxton, Chester CH3 9JS
Treasurer:	D Lithgow Smith	Retired Company Director	The Old Scypen, Bickley Town Malpas, SY14 8EQ

TRUSTEES

Keith Siddorn	Chair
David Lithgow Smith	Group Treasurer
Kate Kerr	Group Secretary
Brent Heyes	Group Lead Volunteer
Petrina Weddell	Group Lead Volunteer
Hannah Adamson	Affiliated Explorer Scout Unit
Alison Lessels	Larkton Scout Troop
Charles Milner	Bickerton Scout Troop
Ben Whale	Badger Cub Pack
James Weddell	Fox Cub Pack
Simon Gerrard	Woodland Beaver Colony
Tim Clarke	Hillside Beaver Colony
Clare Davies	Bickerton & Egerton PC
Malcolm Benson	Site Trustees
Fran Lithgow Smith	Woodland Trustees
Mark Batterbury	Equipment Manager
Andrew Wooley	Woodland Manager
Rebekah Garner	Parent member

ADVISERS

Bankers: National Westminster Bank Plc, 33 Eastgate Street, Chester CH1 1XA

Principal Office: The Old Scypen, Bickley Town, Malpas, SY14 8EQ

Telephone: 01948 820800

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2: TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 August 2025

Aims and Organisations of the Charity

The governing document of the Charity is the 'Constitution of the 1st Sandstone Scout Group' approved by the Annual General Meeting of the Scout Group Council held on 19 July 2023

The aims of the Scout Group are those of the Scout Association.

The Group consists of three Sections: Scouts, Cubs, and Beavers.

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

Risk and Internal Control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. 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 organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders and members. The Group, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before and during all activities.
- Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions, hiring of facilities and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee 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 this would include the complete closure of the Group.
- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership 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 this would involve the complete closure of the Group.

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- Financial loss on major events. Major events such as long camps lasting more than 3 days, especially those held overseas, incur significant potential liabilities prior to receipt of funds from participants. The Group will mitigate this risk by entering into commitments at the latest possible date, by taking appropriate insurance where possible, by imposing a contractual liability for full payment from attendees at the initial planning stage, and by substituting alternative attendees where payment appears to be in doubt

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

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a £5000 contingency reserve

Investment Policy

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.

Trustees Responsibility for the Accounts

Charity law requires the trustees of the group to prepare a receipts and payments account and a statement of assets and of liabilities for each financial year. In addition, the trustees are responsible for keeping proper accounting records which are sufficient to show and explain the group's transactions and to disclose with reasonable accuracy at any time the financial position of the group. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Activities and Affairs

The financial activities and affairs during the year can be seen in the accounts as set out on pages 4 and 5.

Approved by the Trustees on 27 November 2025 and signed on their behalf by



Signed

David Lithgow Smith

Trustee

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3: INDEPENDENT EXAMINERS UNQUALIFIED REPORT

I report to the trustees on my examination of the accounts of the 1st Sandstone Scout Group for the year ended 31 August 2025

Responsibilities and basis of report

As the charity trustees of the 1st Sandstone 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 1st Sandstone Scout 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 1st Sandstone Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: 

Name: Paul Kerr BEM

Address: Hilbre, Covert Rise, Tattenhall, Cheshire, CH3 9HA

Date: 3 October 2025

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4: RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 AUGUST 25

	2025	2024
INCOME RECEIPTS		
MEMBERSHIP SUBSCRIPTIONS	16,200	33,400
INTEREST ON ACCOUNTS	613	517
DONATIONS	2790	958
ACTIVITIES		
Kandertsteg camps	27,450	37,185
Windermere camps	20,950	11,310
Group camps	8,620	13,142
Other camps		1,848
Other events	7,766	5,949
DofE	1,120	1,705
HMRC GIFT AID	3987	4,631
SUNDRY RECEIPTS		
Wildfire fee	1,000	
Hut hire	2,140	4,660
FUND RAISING	500	94
TOTAL RECEIPTS	93,136	115,399

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PAYMENTS	2025	2024
MEMBERSHIP SUBSCRIPTIONS paid on (capitation)	10,586	10,005
ACTIVITIES		
Section activities	1,977	2,324
Kandersteg	23,238	42,234
Windermere	20,711	15,752
Group camps	5,317	8,582
Other camps		1,176
Other events	7,064	6,381
DofE	376	1,765
ADMIN		
Utilities & insurance	2,622	3,358
Legal	14	1,133
Stationery	101	146
MAINTENANCE		
Hut and site	2,175	4,967
Equipment	781	368
PURCHASE		
Capital equipment	264	2,418
Badges etc	2,726	3,394
PROJECTS	10,675	
TRAINING	713	1,540
MISCELLANEOUS		
Hardship fund		112
Misc admin		
TOTAL PAYMENTS	89,340	105,655

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BANK ACCOUNT RECONCILIATION

	2025	2024
Balance at start of year (main account)	15,480	25,638
Balance at start of year (FE account)	0	750
Balance at start of year (deposit account)	20,652	0
Balance at start of year - total	<u>36,132</u>	<u>26,388</u>
Add total receipt for year	93,136	115,399
Less total payments for year	89,340	105,655
Balance at end of year (main account)	9,063	15,480
Balance at end of year (FE account)	0	0
Balance at end of year (deposit account)	30,865	20,652
Balance at end of year - total	<u>39,928</u>	<u>26,388</u>

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5: STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST

	2025	2024
CASH FUNDS		
Bank account (main)	9,063	15,480
Bank account (FE)	0	0
Bank account (deposit)	30,865	20,562
Sub total	39,928	36,132
CASH LIABILITIES		
Mountain Day (Sep 25)	(350)	
Fleur de Lys Ball (Oct 25)	(975)	
Laser Tag (Oct 25)	598	
Kandersteg (Jul 2026)	(4212)	
Survival Camp 24		(351)
DofE Gold Ex's (Oct 25)	(744)	
REC course		(65)
Sub total	(5683)	(416)
TOTAL MONETARY ASSETS	34,245	35,716
NON MONETARY ASSETS FOR CHARITY'S OWN USE		
Buildings	195,000	195,000
General contents	9,808	8,650
Camping and sports equipment (all risks)	23,120	23,300
Equipment stored off site	3448	1,900
TOTAL NET ASSETS	265,621	242,265

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NOTES TO ACCOUNTS (for information only)

The surplus (+) or loss (-) resulting from major camps and events was:

Survival Camp	Sep-24	-280.27	Caving Camp	Apr-25	5.90
REC2 Training	Sep-24	-325.00	Siabod Mountain Day	Apr-25	39.50
Caving Ex	Sep-24	4.65	Coniston Camp (UK25)		238.79
Laser Tag	Oct-24	51.30	Group Camp	Jul-25	3303.14
Frostbite Camp	Jan-25	215.50	Awards Evening	Jul-25	-1.68
Cub Camp	Apr-25	239.75	Cheshire Hike 25	Sep-25	25.00

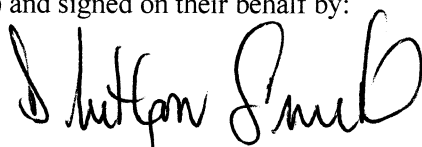
The expenditure on Projects was:

	Budget	Xtra funds	Expenditure	Variance	
Exterior shelter	2300.00		2341.20	-41.20	
Shelter electrics	650.00		516.00	134.00	
Kitchen project	4000.00	3290.00	7414.59	-124.59	see note
Projektor mounting	1000.00		0.00	1000.00	
Fire precautions	1000.00		0.00	1000.00	
Fencing along roadside	300.00		0.00	300.00	
Heating controls	400.00		402.82	-2.82	
Emergency lighting	60.00		0.00	60.00	
TOTAL	9710.00		10674.61	-964.61	

Note: a further £750 in grants from local Parish Councils has been received in Sep 25, with further expenditure of £919.46 incurred, giving a projected variance out-turn of £-294.05

TRUSTEE BOARD APPROVAL

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 27 November 2025 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by:



David Lithgow Smith Treasurer

