27th Plymouth Scout Group

Trustees' report and accounts for

Year ended 31 March 2026.

Charity number 1025237

Scouts

27th Plymouth Scout Group

Trustees

Brian Boucher	Chairman	Clive Deacon
Rosauro Aala	Treasurer	Jenny Dibben
Nigel Norris	Group leader volunteer	Natalie Grosch
		David Organ
		Steve Taylor

Governance

The Group's governing documents are those of the 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 managed by the Group 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.

This Group Executive Committee, comprising the leaders of each section, office holders elected at the AGM and other volunteers to balance with the leaders, exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

The maintenance of Group property;
The raising of funds and the administration of Group finance;
The insurance of persons, property and equipment;
Group public occasions;
Assisting in the recruitment of leaders and other adult support;
Appointing any sub committees that may be required;
Appointing Group Administrators and Advisors other than those who are elected.

Public benefit

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.

Aim

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

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 does not hold any insurance policies but maintains an unrestricted insurance fund to pay for any insurance needs.

Financial review

The Group had a surplus of £9035.33 (2025: £-7191.82 deficit) most of which related to a legacy received in the year.

This increased reserves to £13796.67 (2025: £4761.34) which are considered prudent and sufficient to meet future activities, notably a Denmark camp for scouts.

27th Plymouth Scout Group
Income and expenditure account
For the year ended 31 March 2026

Scouts

	Notes	2026 Consolidated	Group	Scouts	Cubs	Beavers	2025 Consolidated
Income				Unrestricted			
Donations and similar income		£	£	£	£	£	£
Membership subscriptions	1	10,286.10	6,706.97	3,568.00	4,333.10	2,325.00	7,002.25
Less subs paid on	1	(5,041.00)	(5,041.00)	(2,319.20)	(2,816.52)	(1,511.25)	(3,900.00)
Net membership subs		5,245.10	1,665.97	1,248.80	1,516.58	813.75	3,102.25
Net contribution from Explorer scouts		185.50	185.50	-	-	-	(428.00)
Grants and donations	2, 9	12,165.46	11,115.46	1,050.00	-	-	1,385.50
Gift Aid		1,535.88	1,535.88				2,394.90
		19,131.94	14,502.81	2,298.80	1,516.58	813.75	6,454.65
Fees for activities	1	10,092.61	1,189.96	7,728.00	1,168.65	6.00	11,898.59
Contribution from group		-	(401.75)	230.00	-	171.75	-
Fundraising		131.85	131.85	-	-	-	71.62
Investment income		165.13	165.13	-	-	-	105.67
Total income		**29,521.53**	**15,588.00**	**10,256.80**	**2,685.23**	**991.50**	**18,530.53**
Expenditure							
Charitable payments							
Youth programme activities		(14,387.41)	(1,388.87)	(9,670.23)	(2,823.38)	(504.93)	(17,687.39)
Transport and fuel		(1,276.07)	(345.00)	(931.07)	-	-	(424.71)
Adult support and training		-	-	-	-	-	(285.00)
Rent and broadband		(2,189.99)	(2,189.99)	-	-	-	(2,682.09)
Repairs and maintenance		(1,215.00)	(1,215.00)	-	-	-	(885.00)
Uniform and badges		(898.00)	(316.60)	(138.75)	(228.30)	(214.35)	(1,058.76)
Donations and grants		-	-	-		-	(210.50)
		(19,966.47)	**(5,455.46)**	**(10,740.05)**	**(3,051.68)**	**(719.28)**	(23,233.45)
Fundraising expenses		(24.18)	(24.18)	-	-	-	(9.81)
Miscellaneous expenses		(396.95)	(308.30)	(30.74)	(33.80)	(24.11)	(587.19)
Asset purchases	1						
Marquee replacements		-	-	-	-	-	(1,013.50)
Frisbee golf		-	-	-	-	-	(878.40)
Tents		(98.60)	-	-	-	(98.60)	-
		-	-	-	-	-	-
		(98.60)	-	-	-	(98.60)	(1,891.90)
Total expenditure		**(20,486.20)**	**(5,787.94)**	**(10,770.79)**	**(3,085.48)**	**(841.99)**	(25,722.35)
Net surplus/(deficit)		**9,035.33**	**9,800.06**	**(513.99)**	**(400.25)**	**149.51**	(7,191.82)
Net assets at 31 March 2025		4,761.34	1,211.14	1,170.20	1,977.70	402.30	11,953.16
Net assets at 31 March 2026	8	**13,796.67**	**11,011.20**	**656.21**	**1,577.45**	**551.81**	**4,761.34**

27th Plymouth Scout Group
Statement of assets and liabilities
For the year ended 31 March 2026

Scouts

	Notes	2026 Consolidated	Group	Scouts	Cubs	Beavers	2025 Consolidated
				Unrestricted funds			
Cash funds		£	£	£	£	£	£
Current account		6,042.89	617.24	3,979.17	900.35	546.13	1,610.02
Savings account		25,327.24	14,827.24	9,500.00	1,000.00	-	3,589.59
Insurance account		3,158.46	3,158.46	-	-	-	3,120.57
Payment card		385.60		151.95	227.97	5.68	823.32
Petty cash and floats		39.13	25.00	-	14.13	-	44.13
		34,953.32	18,627.94	13,631.12	2,142.45	551.81	9,187.63
Monetary assets							
Explorer & Ten Tors debtor		-	-	-	-	-	761.09
Prepayments	4	7.52	7.52	-	-	-	7.52
Group debtor		-	565.00	266.09	-	-	-
		7.52	572.52	266.09	-	-	768.61
Total assets		**34,960.84**	**19,200.46**	**13,897.21**	**2,142.45**	**551.81**	**9,956.24**
Liabilities							
Subs owed		(7,100.00)	(7,100.00)	-	-	-	(4,940.00)
Deferred income	5	(13,241.00)	-	(13,241.00)	-	-	-
Group payable		-	(266.09)	-	(565.00)	-	-
Other payables	7	(823.17)	(823.17)	-	-	-	(254.90)
Total liabilities		**(21,164.17)**	**(8,189.26)**	**(13,241.00)**	**(565.00)**	**-**	(5,194.90)
Net assets/(liabilities)	8	**13,796.67**	**11,011.20**	**656.21**	**1,577.45**	**551.81**	**4,761.34**

We declare, in our capacity as trustees, that:
the trustees have approved the report and accounts; and
have authorised us to sign them on their behalf.

Brian Boucher, Chairman

Rosauro Aala FCA, Treasurer

30 JUNE 2026

27th Plymouth Scout Group
Notes to the accounts
For the year ended 31 March 2026

Scouts

1 Accounting policies

Membership subscriptions are recognised on a cash received basis.
Subscriptions are collected from parents and guardians and shared between sections and the group.
Sections use subs for their activities and the group for group costs.
The group pays subs per child to the Scout District.
Fees for activities represent money collected by sections for camps and other activities.
Assets are written off in the year of purchase.

2 Grants and donations

£1,000 was received from the Ballard Trust. £600 was received from Plymouth Rotary. £450 was received from various Freemason Lodges. £26.60 was received from GiveAsYouLive because of purchases made by parents and friends.
A legacy of £10,000 was received.

3 Donations

Money raised on behalf of the Children's Society was £330 (2025: £280.61).

4 Prepayments

Prepayments represent amounts paid in advance for activities, such as deposits for camps, photocopying and amount held on gift cards.

5 Deferred income

Deferred income relates to money collected by sections for future activities.
This will be recognised as income when the activity occurs and matched against the future expense.

6 Related party transactions

Trustees are recompensed for expenses incurred on behalf of the group.
Scout leaders may receive training, qualifications and membership fees paid by the group.

7 Payables

Payables relate to subs collected by the group and owed to sections, rent and subs owed to district.

8 Net assets	**2026**	**2025**
Net assets are allocated as follows:		
For the repair and replacement of assets	3158.46	3120.57
For participants of international camps	1200.00	1200.00
For the benefit of the Beavers, Cubs and Scouts	9438.21	440.77
	13796.67	**4761.34**

Independent examiner's report to the trustees of 27th Plymouth Scout Group

I report to the trustees on my examination of the accounts of the ABY Trust (the Trust) for the year ended 31st March 2026 which are set out on pages 2 to 5 of the Trustees' report and associated accounts in the Excel document.

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 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 Trust 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.

In summary I find these to be a true and fair reflection of the charity's accounts, with funds spent in accordance with the Scouts organisation's constitution and overall purpose - actively engaging and supporting young people in their personal development, empowering them to make a positive contribution to society.

Best regards,

Name: Patrick Turner

Relevant professional qualification or membership of professional bodies (if any): Member of the Institute of Engineering and Technology (MIET)

Address: 8 Brynmoor Park, Plymouth, PL3 5JZ

Date: 30th June 2026