



# Bramley Scout Group Reserves Policy

**Approved 03 July 2025**

Our Group, like most charities, considers it prudent to hold some funds in reserve. The level of reserves is set to ensure that there are sufficient resources available to continue the core charitable activities of the Group for 3 months should income and fundraising activities fall short. It also allows funds for large items of capital expenditure which may be required to support the Group's activities and also to provide hardship funds for members who are unable to meet the cost of our subscriptions or other activities.

Based on the 2024-25 accounts, the adjusted annual expenditure, after reversing out activity costs that are covered by income and equipment costs, was £10,898. Provision of £2,800 is therefore required to cover 3 months expenditure.

Further provisions are also made as follows:

Equipment repairs and replacement	£1,000
Hardship Funds	£500
Other reserves	£500

The Trust Board therefore considers that the Group should hold a sum equivalent to £4,800 in reserve. These reserves should be held in a separate reserve account and interest earned thereon.

This figure should be reviewed on an annual basis to ensure that it remains in line with expenditure.

Should the level of reserves fall below the target level, the Trust Board will make efforts to restore the level as soon as possible.

Should the level of reserves be above this figure, the Trust Board will work to reduce them by purchasing equipment and subsidising the cost of activities and events for all members of the Group.