

5TH WINCHESTER (COMPTON AND SHAWFORD SCOUT GROUP)

England & Wales · Charity number 302314

Details

Other names COMPTON AND SHAWFORD BOY SCOUT GROUP

Status Registered

Legal form Other

Registered 1964-05-12

Register [View on the Charity Commission register](#)

Contact

Address 5th Winchester Scout Group
Reeves Scout Hall
Martins Fields
Compton
Winchester
Hampshir

Phone 07717498987

Email chair@5thwinchester.org.uk

Website <http://www.winchester.scoutsonline.co.uk/Groups/GroupDetails?GlobalGrpId=830>

Activities

Objects: COMPTON AND SHAWFORD BOY SCOUT GROUP.

Activities: Scouting

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** COMPTON AND SHAWFORD.
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,677	£32,643	-	-
2024-03-31	£35,267	£27,892	-	-
2023-03-31	£24,872	£30,061	-	-
2022-03-31	£27,968	£24,741	-	-
2021-03-31	£19,316	£12,743	-	-

Trustees

Name	Role	Appointed
Benjamin McMonagle		2026-05-13
Dean Upton		2025-04-29
Dr Julian Pearce		2026-05-13
Dr Kay Lakin		2026-05-13
Dr Ruan Simpson		2025-04-29
Hannah Fletcher		2022-11-02
Kimberley Trotman		2025-01-13
MICHAEL DAVID GOULDING		2021-09-29
Richard Ernest Webster		2022-11-02
Richard Sean Crowfoot		2025-04-29
Robert Alan James		2019-12-12
William Adeney		2025-04-29

5TH WINCHESTER (COMPTON AND SHAWFORD SCOUT GROUP)

England & Wales - Charity number 302314

Accounts

5th Winchester (Compton & Shawford) Scout Group Annual Accounts

For Year Ended 31st March 2025

Contents

- 1. Treasurer's report**
- 2. Summary Income & Expenditure report and comparatives**
- 3. Detailed Analysis of Section Income and Expenditure**
- 4. Detailed Analysis of Repairs and Maintenance Expenses**

Section 1: Treasurer's report for the year ended 31st March 2025

In the financial year 2024/25, 5th Winchester (Compton & Shawford) Scout Group achieved a **surplus of £2,034** (23/24: surplus of £7,375). There were no exceptional receipts during the periods (23/24: exceptional receipts of £6,700, which, if excluded, would have seen a surplus of £675).

There has been continued effort by the Executive Committee to continue to breakeven, and this was achieved by various steps including:

- Increased financial control and budget for each Section for non-funded section activities (i.e. day to day activities where a fee is not charge for participation over and above the termly subs)
- Increased hall rental activity to generate additional funds

The following table summarises the position for the past three years:

	Actual 31-Mar-25	Actual 31-Mar-24	Actual 31-Mar-23
Total Income for the year	34,677	35,267	24,872
Total Expenses for the year	(32,643)	(27,892)	(30,061)
Net Surplus / (Deficit) for the year	2,034	7,375	(5,189)
Exceptionals		(6,700)	
Net Surplus / (Deficit) for the year excluding exceptionals	2,034	675	(5,189)
Cash, bank and similar funds brought forward	42,759	35,384	40,574
Cash, bank and similar funds carried forward	44,793	42,759	35,384

A more detailed Summary Income and Expenditure Account is shown in **section 2**.

Income

Income for the year 24/25 was £34,677 (23/24 £35,267). This includes net subscriptions (after capitation) of £7,418 increasing from £6,818 in 23/24 due to increased membership numbers. The remaining increase is due to increased Camp & Outing income from £17,090 in 23/24 to £21,316 in 24/25 and increased interest received of £1,132 (23/24 £234).

23/24 included exceptional income of £4,200 related to prior year gift aid receipts and a donation of £2,500 received from Enterprise as a result of a parent kindly submitting an application on our behalf. This donation must be used for specific purposes, rather than becoming part of the general funds of the 5th Winchester. To date, £1,334 has been spent on new tents for use by all sections.

The Scout Hall income, generated through making the Scout Hall available to book through the Hall Booking website, has remained consistent at £1,715 (23/24 £1,851).

Expenses

Total hall expenses increased to £6,368 (23/24 £5,416). Electricity and gas costs have increased to £2,199 and there was no cost for water rates as the account credit from a previous overcharge is being utilised. Repairs and maintenance costs are consistent with no significant costs. A breakdown of Repairs & Maintenance costs are shown in section 4.

Other Group Expenses increased mainly attributable to increased spend on equipment of £1,334 (23/24 £527). Go Cardless, which continues to be used for requesting payments for all subs and activities, increased to £1,233 (23/24 £936) as a result in the increased level of activity.

Section Expenses are consistent with prior year.

The costs of Camps and activities increased to £18,506 (23/24 £16,043) due to increased activity and membership. There is close management of these costs to ensure sections cover the costs of all activities including the Go Cardless fees.

Cash balance

The total cash reserves held by the group increased to £42,479 at 31 March 2025 (31 March 2024: £42,026) as a result of the surplus achieved.

Section 2: Summary Income & Expenditure Account for the year ended 31st March 2025 with comparatives

	Actual 31-Mar-25	Actual 31-Mar-24	Actual 31-Mar-23	Actual 31-Mar-22
Income				
Subscriptions	15,425	14,825	13,293	10,209
Subscriptions paid to District	(8,007)	(8,007)	(6,986)	(6,325)
Net subscriptions	7,418	6,818	6,307	3,884
Other Income				
Other hall income	1,715	1,851	500	140
Cook Stars Hall Hire	0	0	312	0
Pre-School Rent	0	0	1,960	3,230
Camp & Outing income	21,316	17,090	15,626	7,800
Interest	1,132	234	120	10,667
Donation	166	2,552	43	2
Gift Aid	2,931	6,707	4	775
Other	0	15	0	1,469
Total Other Income	27,259	28,449	18,565	24,083
Total Income	34,677	35,267	24,872	27,967
Expenses				
Hall Expenses				
Rates	(41)	0	(148)	(54)
Electricity & Gas	(2,199)	(1,441)	(1,990)	(791)
Insurance	(1,366)	(1,412)	(1,350)	(1,304)
Wifi	(427)	(298)	0	0
Repairs & Maintenance	(1,135)	(1,065)	(1,707)	(4,664)
Water Rates	0	0	0	(416)
Lease - WCC	(1,200)	(1,200)	(1,200)	(1,200)
Total Hall Expenses	(6,368)	(5,415)	(6,395)	(8,429)
Cleaning	(1,531)	(1,276)	(1,418)	(1,401)
Training	(760)	(694)	(184)	(690)
Equipment	(1,334)	(527)	(956)	(535)
Badges	(957)	(1,111)	(1,407)	(494)
Uniform	(596)	(437)	(127)	0
Go Cardless	(1,233)	(936)	(796)	(565)
Stripe	(153)	(24)	(1)	0
Other admin expenses	(88)	(247)	-	(1,251)
Other hall expenses	0	0	(120)	0
Total Other Group Expenses	(6,653)	(5,252)	(5,009)	(4,936)
Total Expenses	(13,021)	(10,667)	(11,404)	(13,365)
Section Expenses				
Scouts Expenses	(154)	(202)	(479)	(968)
Cubs Expenses	(248)	(342)	(1,103)	(674)
Beavers Expenses	(400)	(268)	(451)	(1,079)
Squirrels Expenses	(314)	(371)	(622)	(494)
Total Section Expenses	(1,116)	(1,182)	(2,655)	(3,215)
Camp & Outing Expenses	(18,506)	(16,043)	(16,002)	(8,108)
Total Expenses	(32,643)	(27,892)	(30,061)	(24,688)
Net Income/(Expense)	2,034	7,375	(5,189)	3,279
Variance vs Prior year	(5,341)	12,564	(8,468)	(3,287)

Section 3: Detailed Analysis of Section Income and Expenses for the year ended 31st March 2025

Subscriptions

	Squirrels	Beavers	Cubs	Scouts	Total
Summer Subs 24	1,100	1,250	1,475	1,550	5,375
Autumn Subs 24	1,150	1,300	1,300	1,350	5,100
Spring Subs 25	1,050	1,300	1,400	1,200	4,950
	<u>3,300</u>	<u>3,850</u>	<u>4,175</u>	<u>4,100</u>	<u>15,425</u>
Average membership	22	26	28	27	

Camp and Outing income and expenses

Date	Section	Activity	Income	Expenses	Net income/(expense)
May-24	ALL	Squirrels and Beavers Spring Camp	1,140	- 986	154
Jun-24	ALL	Group Camp 24	3,145	- 2,262	883
Mar-25	ALL	Beavers & Cubs Mud Run	432	- 344	89
			<u>4,717</u>	<u>(3,591)</u>	<u>1,126</u>
Jun-24	Squirrels	Summer Canoe	200	(286)	(86)
Jul-24	Squirrels	Fun Afternoon	27	0	27
Sep-24	Squirrels	Ferny Fun Day	140	(105)	35
Sep-24	Squirrels	Golf	128	(170)	(43)
Oct-24	Squirrels	Ski Taster	216	(280)	(64)
Dec-24	Squirrels	Squirrels Hut Sleepover	120	(88)	32
Dec-24	Squirrels	Mother Goose	544	(578)	(34)
			<u>1,374</u>	<u>(1,506)</u>	<u>(133)</u>
Jun-24	Beavers	Crate Stacking 2024	75	(66)	9
Jun-24	Beavers	District Camp June 24	460	(570)	(110)
Sep-24	Beavers	Late Summer camp	550	(619)	(69)
Sep-24	Beavers	Archery	84	(66)	18
Oct-24	Beavers	Challenge Day	170	(160)	10
Dec-24	Beavers	Hut Sleepover	200	(182)	18
Dec-24	Beavers	Dry Slope Skiing	338	(280)	58
Jan-25	Beavers	RAF London Trip	884	(862)	22
Mar-25	Beavers	Spring Camp (Cricket Camp) March 24	720	(688)	33
			<u>3,481</u>	<u>(3,493)</u>	<u>(12)</u>
Jun-24	Cubs	Paddleboarding June 2024	390	(364)	26
Sep-24	Cubs	District Camp Sep 24	527	(510)	17
Oct-24	Cubs	Climbing	325	(288)	37
Mar-25	Cubs	Swimming Gala	0	(20)	(20)
Mar-25	Cubs	Archery and air rifles at Pinsent	0	(138)	(138)
Feb-25	Cubs	Cathedral trip	196	(168)	28
Feb-25	Cubs	Camps & Events (Ceramics)	266	(238)	28
			<u>1,704</u>	<u>(1,726)</u>	<u>(23)</u>
May-24	Scouts	IOW Cycling 2024	495	(444)	51
Jun-24	Scouts	District Camp June 24	260	(311)	(51)
Aug-24	Scouts	Eryri Expedition	7,925	(6,070)	1,855
Oct-24	Scouts	Antler	66	(60)	6
Dec-24	Scouts	Cumbria Scouts	405	(405)	0
Jan-25	Scouts	Thursday Night Skiing	290	(280)	10
Mar-25	Scouts	Thursday Night Climbing	300	(320)	(20)
Mar-25	Scouts	Bivouac Wild Camp	300	(300)	0
			<u>10,041</u>	<u>(8,190)</u>	<u>1,851</u>
TOTAL ALL SECTIONS			<u>21,316</u>	<u>(18,506)</u>	<u>2,810</u>

Section 4: Detailed Analysis of Repairs & Maintenance Expenses

Analysis of Expenses: Hall Repairs and Maintenance

	Actual 31-Mar-25	Actual 31-Mar-24	Actual 31-Mar-23	Actual 31-Mar-22
Electrical testing	138	90	90	90
Boiler Service and cover	242			
Fire safety costs	248	310		112
Other R&M materials costs			90	42
Plumbing			890	
General Repairs	507	134	108	625
Cleaning Materials				69
Garden Maintenance				100
Locksmith		175		
Hall decorating cost				2,515
Emergency lighting				539
Legionella testing				300
Waste removal		202	529	273
Installation of Hive Controller		154		
Total	1,135	1,065	1,707	4,665

Hurlstone
Cross Way
Shawford
Hants
SO21 2BZ

December 10, 2025

The Trustees
5th Winchester Scout Group
Reeves Scout Hall
Martins Fields
Compton, Winchester
SO21 2AZ

Dear Sirs,

Independent Examiner's report to the Trustees of 5th Winchester Scout Group

I report to the Trustees on my examination of the receipts and payments account of the 5th Winchester Scout Group 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

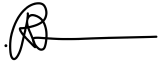
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The receipts and payments account does 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. For instance, in the examination, I have not verified the completeness of subscription and event income, only agreed amounts received in the bank to income booked. Similarly, certain expense payments are not supported by detailed receipts or invoices but agree to bank statement entry descriptions.

Yours sincerely

A handwritten signature in black ink, consisting of a stylized capital 'R' followed by a horizontal line.

Richard Drennan A.C.A.

December 10, 2025

Accounts

5th Winchester (Compton & Shawford) Scout Group Annual Accounts

For Year Ended 31st March 2024

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Section 1: Treasurer's report for the year ended 31st March 2024

In the financial year 2023/24, 5th Winchester (Compton & Shawford) Scout Group achieved a **surplus of £7,375** (22/23: net deficit of £5,189). There were **exceptional receipts totalling £6,700** in the year, which, if excluded, would have seen a **surplus of £675**.

There has been significant effort by the Executive Committee to return the group to break even and this was achieved by various steps including:

- Increased financial control and budget for each Section for non-funded section activities (ie. Day to day activities where a fee is not charge for participation over and above the termly subs)
- Increased hall rental activity to generate additional funds following the closure of the pre-school

The following table summarises the position for the past three years:

	Year ending 31 March 2024	Year ending 31 March 2023	Year ending 31 March 2022
Total Income for the year	35,267	24,872	27,968
Total Expenses for the year	(27,892)	(30,061)	(24,741)
Net Surplus/(Deficit)for the year	7,375	(5,189)	3,227
Exceptionals including covid grants	(6,700)		(10,500)
Net Surplus/(Deficit)for the year excluding exceptionals	675	(5,189)	(7,273)
Cash, bank and similar funds brought forward	35,384	40,574	37,347
Cash, bank and similar funds carried forward	42,759	35,384	40,574

A more detailed Summary Income and Expenditure Account is shown in **section 2**.

Income

Income for the year 23/24 was £35,267 (22/23 £24,872). This includes net subscriptions (after capitation) of £6,818 (increasing from £6,307 in 22/23). This is the first full year with subs at the level of £50 per term (increased from £44 in Spring 2023). The remaining increase is mainly due to a catch up on the gift aid receipts of £6,707 (of which £4,200 related to prior years) and a donation of £2,500 received from Enterprise as a result of a parent kindly submitting an application on our behalf. This donation must be used for specific purposes, rather than becoming part of the general funds of the 5th Winchester. So far (post year end) £1,334 has been spent on new tents for use by all sections.

Camps and activities income increased from £15,626 in 22/23 to £17,090 in 23/24.

This is first full year with no income from the pre-school. In the prior year, pre-school rental income was £1,960 with other hall rental income taking it to a total of £2,772. In 23/24, hall rental income was £1,851. With the loss of the pre-school income, the Executive Committee took steps to generate income by other means with the Scout Hall available to book through the Hall Booking website.

Expenses

Total hall expenses decreased to £5,416 (22-23 £6,395). Electricity and gas costs have fallen from the prior year to £1441, and there was no cost for water rates as we are still utilising a credit from a previous overcharge. a result of previously being overcharged. Repairs and maintenance costs have also fallen during the period as there was no significant costs.. A breakdown of Repairs & Maintenance costs are shown in section 4.

Other Group Expenses remained fairly consistent with the prior year at around £5k. This includes cleaning costs of £1,276 and the cost of badges for all groups of £1,111. Go Cardless, which continues to be used for requesting payments for all subs and activities, increased in total from £796 in 22/23 to £936 in 23/24 as a result in the increased level of activity.

Section Expenses fell significantly from the prior year to £1,182 (22/23 £2,655). The costs of Camps and activities remained quite consistent at £16k despite an increase in the level of income. This is mainly due to sections actively ensuring that they cover the costs of all activities including the Go Cardless fees. In total across all activities there was a net gain of £1,047 (excluding impact of Go Cardless). A breakdown is shown in section 3.

Cash balance

The total cash reserves held by the group increased to £42,579 at 31 March 2024 (from £35,384 at 31 March 2023) as a result of the surplus achieved.

Section 2: Summary Income & Expenditure Account

	Year Ended 31 March 2024	Year Ended 31 March 2023	Year Ended 31 March 2022	Year Ended 31 March 2021
Income				
Subscriptions	14,825	13,293	10,209	8,861
Subscriptions paid to District	(8,007)	(6,986)	(6,325)	(4,576)
Net subscriptions	6,818	6,307	3,884	4,284
Other hall income	1,197	500	140	60
Cooks Stars Hall Hire	654	312		
Pre-School Rent	-	1,960	3,230	2,568
Camp & Outing income	17,090	15,626	7,800	-
Grant	-	120	10,667	10,555
Interest	234	43	2	2
Donation	2,552	4	775	-
Gift Aid	6,707		1,469	1,840
Other	15			
	28,449	18,565	24,083	15,025
Total Income	35,268	24,872	27,968	19,309
Expenses				
Rates	0	(148)	(54)	(47)
Electricity & Gas	(1,441)	(1,990)	(791)	(926)
Insurance	(1,412)	(1,350)	(1,304)	(1,620)
Broadband	(298)	-	-	-
Repairs & Maintenance	(1,065)	(1,706)	(4,664)	(2,280)
Water rates	0	-	(415)	(196)
Lease - WCC	(1,200)	(1,200)	(1,200)	(1,200)
Total Hall Expenses	(5,416)	(6,395)	(8,429)	(6,269)
Cleaning	(1,276)	(1,418)	(1,401)	(1,718)
Training	(694)	(184)	(690)	-
Equipment	(527)	(956)	(535)	(1,960)
Badges	(1,111)	(1,407)	(494)	(256)
Uniform	(437)	(127)	-	-
Go Cardless	(936)	(796)	(565)	(253)
Stripe	(24)	(1)	-	-
Other admin expenses	(247)	-	(1,252)	(540)
Other hall income		(120)	-	-
Other Group Expenses	(5,252)	(5,009)	(4,936)	(4,726)
	(10,668)	(11,404)	(13,365)	(10,996)
Section Expenses				
Scouts Expenses	(202)	(479)	(968)	(603)
Cubs Expenses	(342)	(1,103)	(674)	(419)
Beavers Expenses	(268)	(451)	(1,079)	(363)
Squirrels Expenses	(371)	(622)	(494)	0
Total Section Expenses	(1,182)	(2,655)	(3,216)	(1,386)
Camp & Outing Expenses	(16,043)	(16,002)	(8,108)	(362)
Total Expenses	(27,893)	(30,061)	(24,689)	(12,743)
Net Income/(Expense)	7,375	(5,189)	3,279	6,566
Variance vs LY	12,564	(8,468)	(3,287)	3,714

Section 3: Detailed Analysis of Section Income and Expenses

Subscriptions	Squirrels	Beavers	Cubs	Scouts	Total
Spring subs 23	-	25	-	50	75
Summer Subs 23	925	1,250	1,250	1,400	4,825
Autumn Subs 23	1,100	1,300	1,200	1,250	4,850
Spring Subs 24	975	1,250	1,250	1,600	5,075
	3,000	3,825	3,700	4,300	14,825
Average	20	26	25	29	
					-
Camp and Outing income and expenses					
Date	Section	Activity	Income	Expenses	Net income/(expense)
Oct-23	ALL	Brownsea Island	675	(569)	106
Jan-24	ALL	Space Camp 24	1,474	(1,427)	47
Apr-24	ALL	Squirrels and Beavers Spring Camp		0	
Summer	ALL	Group Camp 24	-		
			2,149	(1,996)	152
Jun-23	Squirrels	Squirrels summer camp	468	(412)	56
Sep-23	Squirrels	Ferny Croft Fun Day	264	(290)	(26)
Sep-23	Squirrels	Canoeing	200	(220)	(20)
Nov-23	Squirrels	Ski Taster	231	(264)	(33)
			1,163	(1,186)	(23)
Jun-23	Beavers	Crate stacking	75	(60)	15
Jun-23	Beavers	Rock-Up	216	(215)	1
Jun-23	Beavers	Pinsent Camp	399	(380)	19
Sep-23	Beavers	Pirate Camp	750	(543)	207
Dec-23	Beavers	Donutting	325	(300)	25
Dec-23	Beavers	Winchester Cathedral	125	(128)	(3)
Dec-23	Beavers	Christmas Sleepover	180	(290)	(110)
Feb-24	Beavers	Lambing	102	(87)	15
			-	0	0
			2,172	(2,003)	168
Jun-23	Cubs	Summer camp 23	1,155	(954)	201
Jun-23	Cubs	Raft building	385	(374)	11
Sep-23	Cubs	Cubs District Camp	494	(510)	(16)
Feb-24	Cubs	Festival of the Moon	85	(88)	(3)
Feb-24	Cubs	Lyons Copse Camp	849	(662)	187
Mar-24	Cubs	Laser Tag	144	(150)	(6)
			3,112	(2,738)	374
May-23	Scouts	Kayaking	240	(220)	20
May-23	Scouts	River Wye	1,500	(1,373)	127
Aug-23	Scouts	Ennerdale 23	5,500	(5,367)	133
Oct-23	Scouts	Cycle Camp 23	240	(167)	73
Oct-23	Scouts	Antler	70	(60)	10
Feb-24	Scouts	Fire and Ice Camp 24	945	(931)	14
Aug-24	Scouts	Summer Camp 24	-		
			8,495	(8,119)	376
	TOTAL ALL SECTIONS		17,090	(16,043)	1,047

Section 4: Detailed Analysis of Repairs & Maintenance Expenses

Analysis of Expenses: Hall Maintenance	2024	2023	2022	2021
Electrical testing	90	90	90	218
Boiler service		-	-	65
Fire safety costs	310	-	112	138
Other R&M materials cost		90	42	56
Plumbing		890	-	-
General repairs	134	108	625	-
Cleaning materials		-	69	113
Garden maintenance		-	100	1,042
Locksmith	175	-	-	560
Signage		-	-	89
Hall decorating cost		-	2,515	-
Emergency lighting		-	539	-
Legonella testing		-	300	-
Waste Removal	203	529	272	
Installation of Hive controller	154			
	1,065	1,707	4,665	2,280

Hurlstone
Cross Way
Shawford
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SO21 2BZ

September 6, 2024

The Trustees
5th Winchester Scout Group
Reeves Scout Hall
Martins Fields
Compton, Winchester
SO21 2AZ

Dear Sirs,

Independent Examiner's report to the Trustees of 5th Winchester Scout Group

I report to the Trustees on my examination of the receipts and payments account of the 5th Winchester Scout Group for the year ended 31 March 2024.

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 receipts and payments account does 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. For instance, in the examination, I have not verified the completeness of subscription and event income, only agreed amounts received in the bank to income booked. Similarly, certain expense payments are not supported by detailed receipts or invoices but agree to bank statement entry descriptions.

Yours sincerely

Richard Drennan A.C.A.

September 6, 2024

Accounts

5th Winchester (Compton & Shawford) Scout Group Annual Accounts

For Year Ended 31st March 2022

Contents:

- 1. Treasurer's report**
- 2. Summary Income & Expenditure report and comparatives**
- 3. Detailed Analysis of Income and Expenditure**

Treasurer's report for the year ended 31st March 2022

In the financial year 2021/22, 5th Winchester (Compton & Shawford) Scout Group achieved a surplus of £3,227 from a total income of £27,968. This is a decrease of £3,339 from the prior year surplus of £6,565 which was achieved on total income of £19,309. However, it should be noted that the surplus was only achieved due to receipt of covid grants totalling £10,667. Excluding these grants, there was a deficit for the year of £7,440.

The year ended 31 March 2022 saw a return to most of the usual activities of all groups, starting from May 2021. Income generated through camps and other outings was £7,800 compared to nil in the prior year. In addition to the normal activity, due to the lockdown in early calendar year 2021, further covid grants were received: £8,000 in April 2021, from Winchester City Council, and £2,667 in February 2022 from the Winchester District.

Net subscription income decreased from £4,284 in 2020-21 to £3,884 in 2021-22. Whilst the gross subscription income actually increased to £10,209 (20-21 £8,861) in part due to the new Squirrels section, Capitation due to the District has returned to the pre-pandemic levels.

Pre-school rent has increased from £2,568 to £3,230 as 2020-21 saw a decrease in the rent charged due to the pandemic and pre-school numbers.

Total hut expenses increased to £8,429 (2020-21 £6,803) with much of the increase as a result of the £2,515 cost of decorating the hut. There was further expenditure on emergency lighting (£540) and guttering replacement (£625). The utility costs (gas and electricity) fell slightly from the prior year although the cost of water rates charged by Business Stream has increased significantly. The refuse spend fell to £272 which was half the level of 2020-21 due to a credit being applied from the year ended 2021.

Total group expenses increased from £5,940 in 2020-21 to £16,260. This was most significantly due to the return to the usual activity of the group, and £8,108 of costs were incurred in respect of Camps and Other Outings. Section costs came to £3,216 which is significantly higher than previous years although does include costs relating to the new Squirrels section.

Excluding the cost of the Camps and Other Outings and hut costs, other group expenditure increased by about £1,000. There was a decrease in expenditure on equipment compared to the prior year, however legal fees associated with the hut lease were £1,200 and £690 was incurred on training costs.

The use of GO Cardless continued during 2021/22 providing an efficient way to collect and record receipts. The costs associated with this facility increased in line with the increase in activity, from £252 in 2020-21 to £565 in 2021-22.

The total cash reserves held by the group increased from £37,347 at 31 March 2021 to £42,034 at 31 March 2022. There is £1,458 net income received in 2021-22 that has been deferred to the 2022-23 accounting year to correspond to when the activities to which it relates take place.

	Year Ended 31 March 2022	Year Ended 31 March 2021	Year Ended 31 March 2020	Year Ended 31 March 2019
Subscriptions	10,209	8,861	10,574	9,418
Subscriptions paid to District	(6,325)	(4,576)	(6,438)	(6,032)
Net subscriptions	3,884	4,284	4,136	3,386
Gift Aid	1,469	1,840	1,672	1,310
Pre-school rent	3,230	2,568	3,449	4,793
Other hall income	140	60	1,200	1,185-
Camp & outing income	7,800	-	9,612	-
Bank interest	2	2	36	39
Grants	10,667	10,555	-	-
Donations	775	-	125	197
Total Income	27,968	19,309	20,230	21,157
Expenses	2021	2021	2020	2019
Rent & rates	(1,254)	(1,247)	(1,309)	(1,289)
Water rates	(415)	(196)	(52)	(130)
Electricity & Gas	(791)	(926)	(942)	(1,280)
Repairs & Maintenance	(4,393)	(2,280)	(429)	(1,168)
Insurance	(1,304)	(1,620)	(1,443)	(1,408)
Refuse collection	(272)	(534)	(437)	(814)
Total hut expenses	(8,429)	(6,803)	(4,613)	(6,088)
Badges	(494)	(256)	(959)	(421)
Equipment	(535)	(1,960)	(240)	-
Section expenses	(3,216)	(1,386)	(1,333)	(1,897)
Admin Expenses	(1,305)	(540)	-	(184)
Camp & outing expenses	(8,108)	(362)	(7,491)	(9,287)
Wages	(1,401)	(1,184)	(1,786)	(1,865)
Training	(690)	-	(434)	-
Go Cardless Fees	(565)	(253)	(522)	(557)
Total Group Expenses	(16,312)	(5,940)	(12,766)	(14,211)
Total Expenses	(24,741)	(12,743)	(17,378)	(20,299)
Net surplus / (deficit)	£3,226.60	£6,565.97	£2,851.21	£858.20
Var vs LY	-£3,339.37	£3,714.76	£1,993.01	-£481.44

Analysis of Income & Expenses for Year Ended 31 March 2022					
Analysis of Hall Income		2022	2021	2020	2019
Pre-School		3,230	2,568	3,449	4,793
Bridge Club		-	-	525	575
Keep Fit		-	-	280	500
Sapphire Club		-	-	100	110
Ad hoc hire		140	60	295	-
District					
		3,370	2,628	4,649	5,978
		-	0	-	-
Analysis of Expenses: Hut Maintenance		2022	2021	2020	2019
Electrical testing		90	218	-	-
Boiler service		-	65	-	-
Fire safety costs		112	138	160	254
Other R&M materials cost		42	56	113	834
General repairs		625	-	-	-
Cleaning materials		69	113	157	80
Garden maintenance		100	1,042	-	-
Locksmith		-	560	-	-
Signage		-	89	-	-
Hut decorating cost		2,515	-	-	-
Emergency lighting		539	-	-	-
Legonella testing		300	-	-	-
		4,393	2,280	429	1,168
		-	-	-	-
Analysis of Expenses: Section Expenses		2022	2021	2020	2019
Scouts Expenses		968	603	570	566
Cubs Expenses		674	419	390	700
Beavers Expenses		1,079	363	220	632
Squirrels Expenses		494	-	-	-
		3,216	1,386	1,179	1,897
		2022	2022	2022	
Camp and outing income and Expenses		Income	Expense	Net	
Autumn Camp		755	(497)	258	
Doughnutting		149	(220)	(71)	
Ennerdale		4,250	(4,008)	242	
Hut sleepover		140	(71)	69	
Kayaking		340	(340)	-	
Panto		360	(500)	(140)	
Rock-Up		100	(410)	(310)	
Skiing		110	(200)	(90)	
Space Camp		1,596	(1,862)	(266)	
		7,800	(8,108)	(308)	

Hurlstone
Cross Way
Shawford
Hants
SO21 2BZ

January 3, 2023

The Trustees
5th Winchester Scout Group
Reeves Scout Hall
Martins Fields
Compton, Winchester
SO21 2AZ

Dear Sirs,

Independent Examiner's report to the Trustees of 5th Winchester Scout Group

I report to the Trustees on my examination of the receipts and payments account of the 5th Winchester Scout Group for the year ended 31 March 2022.

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').

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Yours sincerely

A handwritten signature in blue ink, appearing to read 'Richard Drennan', with a stylized flourish at the end.

Richard Drennan A.C.A.

January 3, 2023