

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').

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 supporting documentation.

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