

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

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Cross Way
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Hants
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