

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

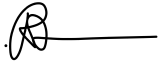
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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