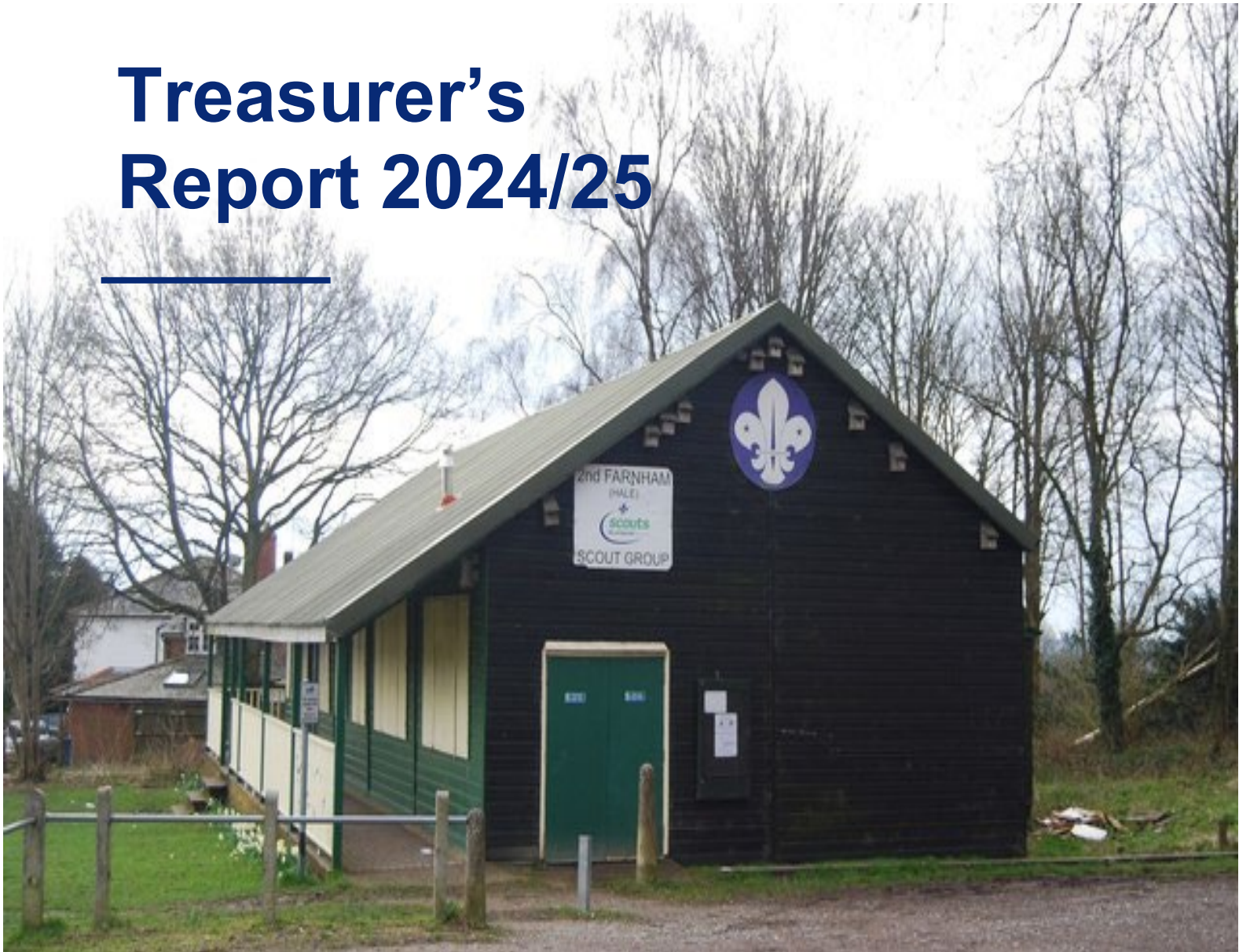

Treasurer's Report 2024/25



19th JUNE 2025

2nd Farnham (Hale) Scout Group
Authored by: Ken Allan
treasurer@2ndfarnhamscouts.org.uk
Presented at AGM 26th June 2025



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2. Structure

2nd Farnham (Hale) Scout Group finances are held in five separate bank accounts. The Group account is the main account which receives membership fees, pays termly amounts to each Section and handles all aspects of hut maintenance and utilities. Major expenditure from the Group account is authorised by the Executive Committee. In addition to the Group account, each Section (Beavers, Cubs and Scouts) has its own individual account. These accounts receive a termly payment from the Group account and are used by the Section Leaders to run the weekly activities, special events and camps. The final account is a special deposit account which contains a legacy amount from the late Hazel Mosley and may be accessed at the discretion of the Group Lead Volunteer (GLV) to fund those members who may otherwise be unable to participate in the activities that are on offer. The Explorer section operates at a District level and as such the finances for this section are not reported as part of the 2nd Farnham (Hale) Scout Group accounts.

3. Group Account

Balance 01-April-2024

| | |
|--------------|-------------------|
| Bank account | £12,862.54 |
| Cash | £ 659.39 |
| Total | £13,521.93 |

| Income | 2024/25 | 2023/24 (comparison) |
|---------------|----------------------|----------------------|
| Hut Hire | £ 3,760.00 | £ 4,205.00 |
| Subs | £ 9,321.88 | £ 9,176.40 |
| Donations | £ 10,290.00 (Note 1) | £ 46.41 |
| Wood.Woggle | £ 4,325.56 | £ 5,048.27 |
| Xmas Trees | £ 4,454.87 | £ 4,070.87 |
| Carnival | £ 677.27 | £ 641.30 |
| AGM | £ 129.62 | £ 242.74 |
| Family Camp | £ 105.96 | £ 100.13 |
| Equip. sales | £ 563.00 | £ 173.00 |
| Jumble sales | £ 1,825.09 | £ - |
| Misc. | <u>£ 0.00</u> | <u>£ 6.95</u> |
| TOTAL | £35,453.25 | £28,683.80 |

| Expenditure | 2024/25 | 2023/24 (comparison) |
|--------------------|---------------------|----------------------|
| Insurance | £ 1,019.36 | £ 841.38 |
| Ground Rent | £ 530.00 | £ 397.50 |
| Gas | £ 833.29 | £ 919.15 |
| Electricity | £ 1,128.06 | £ 1,435.95 |
| Water | £ 172.01 | £ 186.26 |
| Equipment | £ 1,542.00 | £ 999.59 |
| Hut maint. | £ 8,633.17 (Note 2) | £ 3,015.98 (Note 3) |
| Section Subs | £ 3,931.00 | £ 3,960.00 |
| Fees | £ 4,798.50 | £ 4,819.75 |
| Wood.Woggle | £ 1,062.65 | £ 1,600.13 |
| Xmas Trees | £ 3,658.80 | £ 3,186.80 |
| Carnival | £ 87.67 | £ 233.65 |
| AGM | £ 180.63 | £ 248.26 |
| Family Camp | £ 105.96 | £ 100.13 |
| Scout Shop & OSM | £ 1,129.23 | £ 874.28 |
| Leader Training | £ 80.00 | £ 0.00 |

| | | |
|--------------|----------------------------|-----------------|
| Jumble Sales | £ 124.95 | £ - |
| Misc. | £ 0.00 | £ 371.47 |
| TOTAL | £29,017.28 | £28,133.51 |
| Delta | £ 6,435.97 (Note 4) | £ 550.29 |

Balance 31-March-2025

| | |
|--------------|-------------------|
| Bank account | £19,445.81 |
| Cash | £ 512.09 |
| Total | £19,957.90 |

Note 1: Donation includes £10,260 grant from Surrey County Council for (a) electrical safety upgrades and (b) ceiling acoustic attenuation.

Note 2: The hut maintenance cost for 2024/25 includes £6,400 of electrical safety upgrades, which were 75% funded by Surrey County Council grant.

Note 3: Hut maintenance cost in 2023/24 included one-off cost to remove old toilets and convert to storeroom and one-off cost for building condition survey

Note 4: "Profit" in 2024/25 includes remaining £5,460 from Surrey County Council grant, therefore true "profit" is £975.97

Gross income to be reported to Charity Commission = £35,217.67

Gross spending to be reported to Charity Commission = £28,781.70

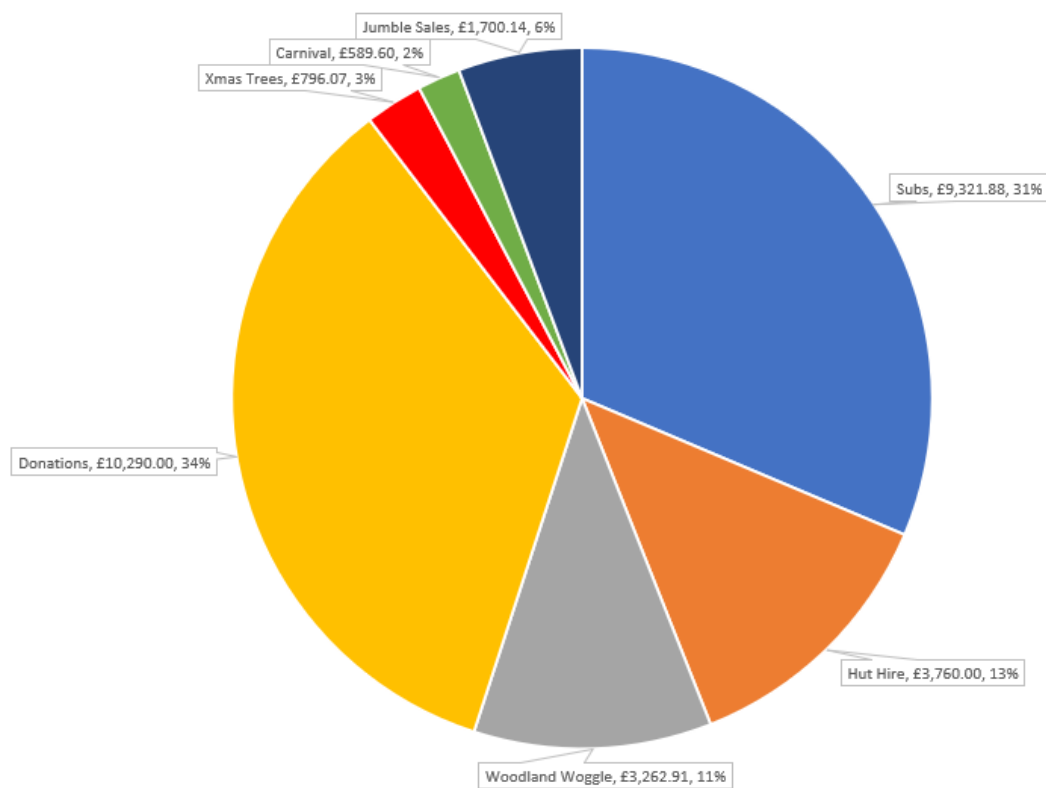
The Scout Group balance has increased by £6,435.97 over the 2024/25 period to an amount of £19,957.90, of which £10,524.28 is ringfenced (reserved for specific project / contingency and not available for spending until authorized by the Executive Committee), therefore £9,433.62 available funds. The available funds comply with reserves policy of £4,200 minimum.

The financial outcome for 2024/25 is very similar to 2023/24, with the exception of the Surrey County Council Grant (£10,260 of which £4,800 spent and £5,460 remains). Excluding the grant, this financial year had similar levels of income and expenditure to previous. Profit from the Woodland Woggle (£3,263) was in line with expectations. Profit from the sale of Christmas trees (£796) was a little down on the previous year, reflecting the investment in new netting equipment. Jumbles sales were held on two occasions and these provided a very worthwhile £1,700 income. Expenditure levels were higher than previous year but included one-off costs for upgrades of the electrical system (£6,400), which was 75% funded by Surrey County Council, and for re-flooring of the storeroom (£500). Utility costs remain high but a new contract will be signed during 2025/26 which should reduce these costs. The "running costs" have risen slightly to around £14,500 per year and are met by a combination of subs (£9,322) and fundraising

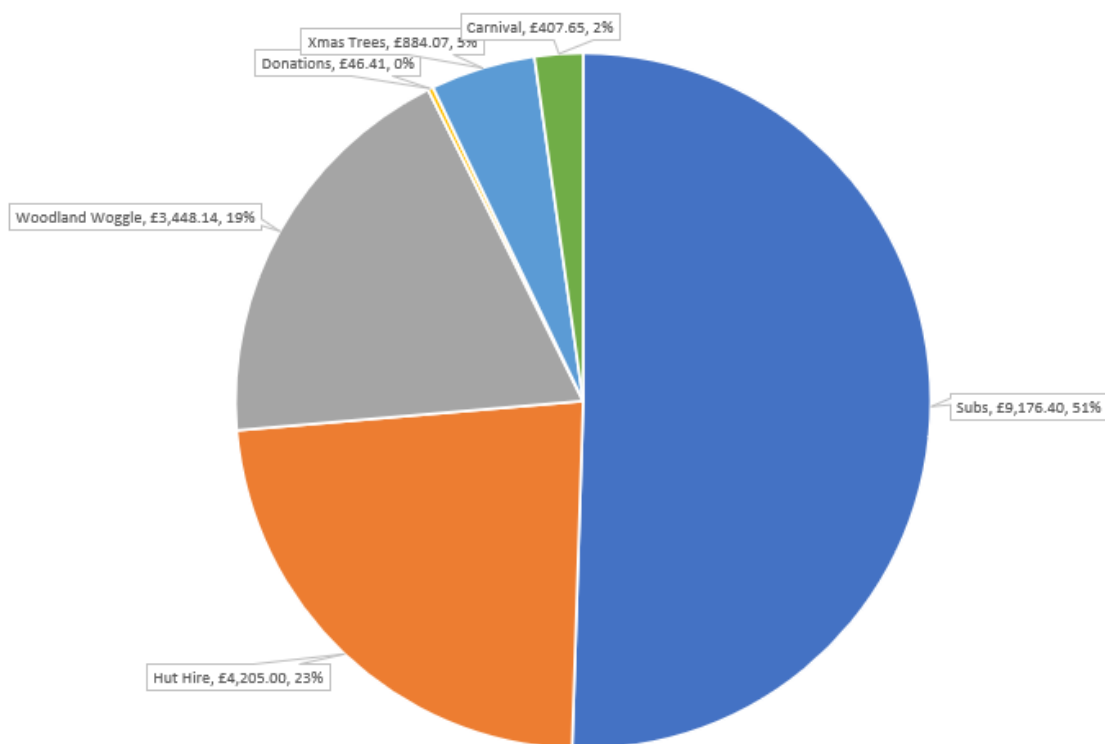
(primarily Woodland Woggle, Jumble Sales and Christmas Tree sales). The Group was able to invest in six new camping gas stoves (£90), two new gazebos (£542), a camping instant “hot tap” (£270) and a new Refreshments flag banner (£200). Painting and general decorating of the main hall was carried out for free courtesy of the Probation Service. Excluding the remaining grant monies, the overall gain for the year was a little under £1,000, which is in line with the general “not for profit” intent of the organisation. The executive committee proposed that this £1,000 is added to the ringfenced amount for future hut renovation works.

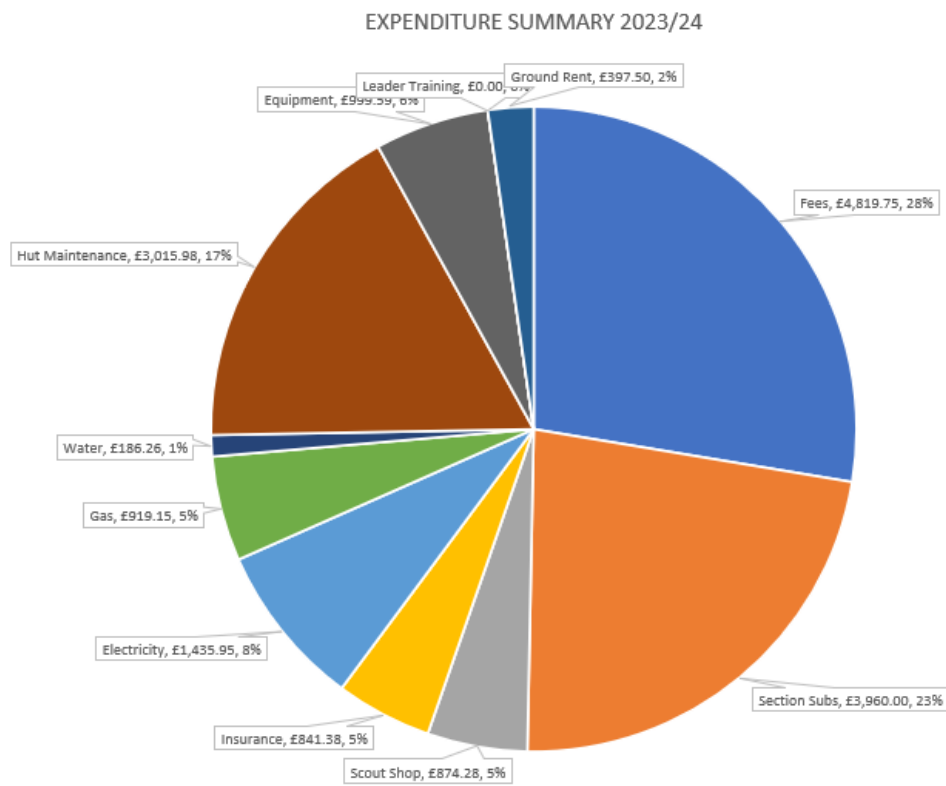
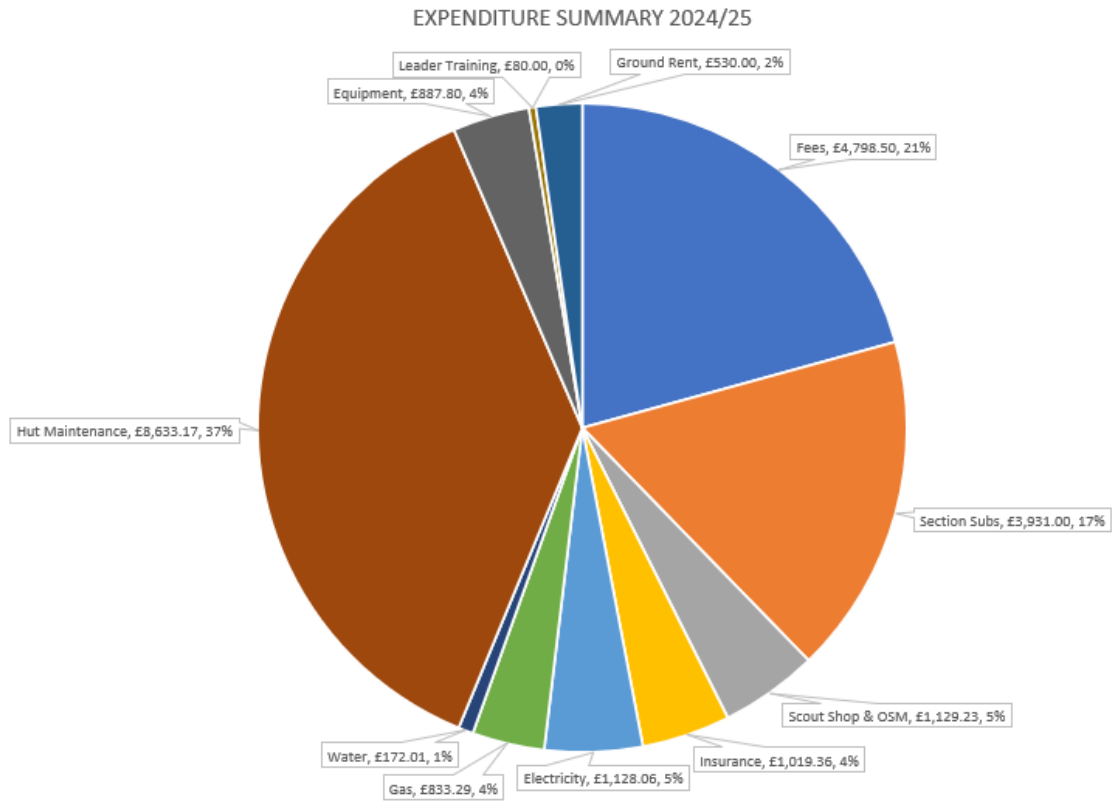
The official annual finance summary spreadsheet for District is attached as an appendix to this report.

INCOME SUMMARY 2024/25



INCOME SUMMARY 2023/24





4. Scout Account

Balance 01-April-2024

| | |
|--------------|-------------------|
| Bank account | £ 2,760.97 |
| Cash | £ 0.00 |
| Total | £ 2,760.97 |

| | | |
|----------------------|-------------------|----------|
| Income | 2024/25 | |
| Subs | £ 1,635.00 | |
| Summer Camp '24 | £ 3,934.54 | |
| Summer Camp '25 | £ 0.00 | |
| Autumn Camp | £ 728.63 | |
| Scoutabout | £ 860.54 | (Note 1) |
| Kayaking | £ 442.86 | |
| Panto | £ 216.00 | |
| Scuba | £ 203.49 | |
| Canoe Exped. | £ 129.60 | |
| Odiham Exped. | £ 302.40 | |
| Hike'n'Hammock | £ 276.08 | |
| <u>Miscellaneous</u> | <u>£ 0.00</u> | |
| TOTAL | £ 8,729.14 | |

| | | |
|----------------------|-------------------|----------|
| Expenditure | 2024/25 | |
| Summer Camp '24 | £ 4,336.48 | (Note 2) |
| Summer Camp '25 | £ 227.50 | (Note 3) |
| Autumn Camp | £ 632.77 | |
| Scoutabout | £ 2,081.00 | |
| Kayaking | £ 448.00 | |
| Panto | £ 407.73 | |
| Scuba | £ 200.00 | |
| Canoe Exped. | £ 97.03 | |
| Odiham Exped. | £ 56.15 | |
| Hike'n'Hammock | £ 308.39 | |
| Craft | £ 260.16 | |
| Food | £ 118.72 | |
| Equipment | £ 356.57 | |
| Leader Training | £ 80.00 | |
| <u>Miscellaneous</u> | <u>£ 5.43</u> | |
| TOTAL | £ 9,615.93 | |

Delta **£ -886.79**

Balance 31-March-2025

| | |
|--------------|-------------------|
| Bank account | £ 1,874.18 |
| Cash | £ 0.00 |
| Total | £ 1,874.18 |

Note 1: Additional income of £316.50 for Scoutabout was received during 2023/2024 reporting period

Note 2: Deposit of £390.00 for Summer Camp '24 was paid during 2023/2024 reporting period

Note 3: Deposit paid for 2025 summer camp

The Scouts account remains in a healthy state. The “loss” over the year was anticipated and was covered from the balance in the account. As well as the main summer camp, Scouts ran an Autumn camp, a canoe expedition, a hike’n’hammock and an expedition to Odiham. Other activities included Scoutabout, scuba diving, kayaking and the panto. Scouts also added Dutch ovens, a log splitter and axes to their kit. Current bank balance means that there is scope to subsidise camp and/or other activities during 2025/26 period.

5. Cub Account

Balance 01-April-2024

| | |
|--------------|-----------------|
| Bank account | £ 608.34 |
| Cash | £ 0.00 |
| Total | £ 608.34 |

| | |
|-----------------|-------------------|
| Income | 2024/25 |
| Subs | £ 1,305.00 |
| Summer Camp '24 | £ 2,562.72 |
| District Camp | £ 291.00 |
| Spring Camp '25 | £ 251.75 |
| Summer Camp '25 | £ 341.90 |
| Panto | £ 328.00 |
| Reptiles | £ 205.00 |
| Miscellaneous | <u>£ 8.00</u> |
| TOTAL | £ 5,293.37 |

| | |
|--------------------|------------|
| Expenditure | 2024/25 |
| Summer Camp '24 | £ 2,850.03 |

| | | | |
|-----------------|---|-------------|----------|
| District Camp | £ | 300.00 | |
| Spring Camp '25 | £ | 0.00 | (Note 1) |
| Summer Camp '25 | £ | 421.60 | (Note 2) |
| Panto | £ | 588.94 | |
| Reptiles | £ | 410.00 | |
| Concert | £ | 24.56 | |
| Craft | £ | 327.83 | |
| Food | £ | 170.56 | |
| Equipment | £ | 212.62 | |
| Miscellaneous | £ | <u>3.10</u> | |
| TOTAL | £ | 5,309.24 | |

Delta **£ -15.87**

Balance 31-March-2025

| | | |
|--------------|----------|---------------|
| Bank account | £ | 592.47 |
| Cash | £ | 0.00 |
| Total | £ | 592.47 |

Note 1: Expenses for Spring Camp '25 have yet to be claimed. The pending amount is approximately £250

Note 2: Deposit paid for 2025 summer camp

The Cubs account remains in a reasonable state. As well as the main summer camp, Cubs ran a Spring camp and attended District camp. Other activities included a reptile night and panto, both of which were subsidised from Cub section funds. Cubs also replaced some of their tents and added new knives to their kit.

6. Beavers Account

Balance 01-April-2024

| | | |
|--------------|----------|---------------|
| Bank account | £ | 885.57 |
| Cash | £ | 32.46 |
| Total | £ | 918.03 |

| | | |
|---------------|---------|---------------|
| Income | 2024/25 | |
| Subs | £ | 990.00 |
| Concert | £ | 40.00 |
| Panto | £ | <u>256.00</u> |
| | £ | 1,286.00 |

| | |
|--------------------|---------------|
| Expenditure | 2024/25 |
| Concert | £ 40.94 |
| Panto | £ 513.14 |
| Kayaking | £ 200.00 |
| Rural Life Centre | £ 160.00 |
| Bazazz | £ 102.00 |
| FAST museum | £ 95.00 |
| District Fun Day | £ 80.00 |
| Craft | £ 262.48 |
| Food | £ 19.85 |
| Misc | <u>£ 0.00</u> |
| | £ 1,473.41 |

Delta **£ -187.41**

Balance 31-March-2025

| | |
|--------------|-----------------|
| Bank account | £ 760.09 |
| Cash | £ 0.00 |
| Total | £ 760.09 |

The Beavers account remains in a healthy state. As well as regular craft activities, the Beavers have enjoyed kayaking, District Fun Day and trips to the Rural Life Centre, FAST Museum and the panto, all of which were subsidised from Beaver section funds.

7. Hazel Mosley Fund (HMF)

There were no incomings or outgoings from the fund. The remaining balance of around £4,500 is projected to last around 10 years.

8. Outlook for 2025/26 period

All section balances remain healthy and this should enable a varied programme of activities for the young people in all age groups for the coming year. Funding of the sections from the group account is anticipated to remain the same (£15/member/term) for the 2025/26 period.

The group “running costs” are anticipated to remain at around £14,000 per year. A new contract for gas and electricity will be signed during 2025/26 which should reduce the cost of these utilities. These running costs are expected to be met by the usual combination of (a) termly fees, (b) fundraising and (c) hut hire. Membership numbers are steady and the termly subs are anticipated to remain the same (£40/member/term) for the 2025/26 period. The main fundraising event is expected to be the Woodland Woggle (May 2025) which should realise a similar profit figure (£3,000) to previous years. Planned fundraising events, Jumble sale (June and November 2025), Hale Carnival (July 2025) and the sale of Christmas Trees (December 2025) are expected to provide additional income. Proceeds from hut hire are anticipated rise a little from 2024/25 levels due to addition of two regular external rentals. Following on from the upgrade of electrical infrastructure to meet safety standards, the Executive Committee are looking to spend the remaining Surrey County Council grant monies on acoustic attenuation of the main hall but this will likely involve more substantial renovation of the ceiling. There is a ring-fenced budget of £10,500, plus the £1,000 “profit” from this year, but it is likely that additional funding will have to be sought.

9. Appendix 1 – Official finance summary to District

Below is a copy of the official spreadsheet which is provided to Farnham District as required by Scouting rules.

2nd Farnham (Hale) Scout Group (Charity no. 803053)

Receipts and payments account

| | | | |
|-------------------|------------|---------------|------------|
| Year start date | | Year end date | |
| For the year from | 01/04/2024 | To | 31/03/2025 |

Receipts and payments

| | 2024/25 | 2024/25 | 2024/25 |
|---|--------------------|------------------------|------------------------|
| | Unrestricted funds | Restricted funds (Hut) | Restricted funds (HMF) |
| | £ | £ | £ |
| Receipts | | | |
| Donations, legacies and similar income | | | |
| Membership subscriptions | 9,321.88 | - | - |
| Donations | 53.00 | - | 1.00 |
| Legacies | - | - | - |
| Gift Aid | - | - | - |
| Other similar income | - | - | - |
| Sub total | 9,374.88 | - | 1.00 |
| Grants | | | |
| Maintenance grant | - | - | - |
| Other grants | - | 10,237.00 | - |
| Sub total | - | 10,237.00 | - |
| Fundraising events (gross) | | | |
| Woodland Woggle | 4,325.56 | - | - |
| Xmas Trees | 4,454.87 | - | - |
| Carnival | 677.27 | - | - |
| Jumble Sales | 1,825.09 | - | - |
| Other fundraising activities | 235.58 | - | - |
| Sub total | 11,518.37 | - | - |
| Scout hut income | | | |
| Hire of building | 3,760.00 | - | - |
| Sale of equipment | 563.00 | - | - |
| Other Scout hut income | - | - | - |
| Sub total | 4,323.00 | - | - |
| Investment income | | | |
| Bank interest | - | - | - |
| Building Society interest | - | - | - |
| The Scout Association Short Term Investment Service | - | - | - |
| Other investment income | - | - | - |
| Sub total | - | - | - |
| Total Gross Income | 25,216.25 | 10,237.00 | 1.00 |
| Asset and investment sales, etc. | - | - | - |
| Total receipts | 25,216.25 | 10,237.00 | 1.00 |

2nd Farnham (Hale) Scout Group (Charity no. 803053)

Receipts and payments account

| | | | |
|-------------------|-----------------|----|---------------|
| | Year start date | | Year end date |
| For the year from | 01/04/2024 | To | 31/03/2025 |

Receipts and payments

| | 2024/25 | 2024/25 | 2024/25 |
|--|--------------------|------------------------|------------------------|
| | Unrestricted funds | Restricted funds (Hut) | Restricted funds (HMF) |
| | £ | £ | £ |
| Payments | | | |
| Charitable Payments | | | |
| Membership subscriptions paid on (National/County/Area/District) | 4,798.50 | - | - |
| Youth programme and activities | 3,931.00 | - | - |
| Adult support and training | - | - | - |
| Ground Rent | 530.00 | - | - |
| Water and Sewerage | 172.01 | - | - |
| Electricity and Gas | 1,961.35 | - | - |
| Insurance | 1,019.36 | - | - |
| Repairs, Cleaning and Maintenance | 1,670.45 | - | - |
| Materials and equipment | 1,450.80 | - | - |
| Printing and photocopying | - | - | - |
| Contribution to camp costs | 105.96 | - | - |
| Scout Shop (badges & uniforms) & OSM | 1,129.23 | - | - |
| AGM expenses | 180.63 | - | - |
| Miscellaneous (leader training) | 80.00 | - | - |
| Hut - hall painting | - | 61.23 | - |
| Hut - storeroom floor | - | 502.97 | - |
| Hut - electrical work | - | 6,398.52 | - |
| Sub total | 17,029.29 | 6,962.72 | - |
| Fundraising expenses | | | |
| Woodland Woggle | 1,062.65 | - | - |
| Xmas Trees | 3,658.80 | - | - |
| Carnival | 87.67 | - | - |
| Jumble Sales | 124.95 | - | - |
| Sub total | 4,934.07 | - | - |
| Total Gross Expenditure | 21,963.36 | 6,962.72 | - |
| Asset and investment purchases, etc. | - | - | - |
| Total payments | 21,963.36 | 6,962.72 | - |
| Net of receipts/(payments) | 3,252.89 | 3,274.28 | 1.00 |
| Funds last year end | 6,271.93 | 7,250.00 | 4,553.46 |
| Funds this year end | 9,524.82 | 10,524.28 | 4,554.46 |

2nd Farnham (Hale) Scout Group (Charity no. 803053)

Receipts and payments account

| | | | |
|-------------------|-----------------|----|---------------|
| | Year start date | | Year end date |
| For the year from | 01/04/2024 | To | 31/03/2025 |

Statement of assets and liabilities at the end of the year

| | 31/03/2025 Unrestricted funds | 31/03/2025 Restricted funds (Hut) | 31/03/2025 Restricted funds (HMF) |
|---|---|--------------------------------------|--------------------------------------|
| | £ | £ | £ |
| Cash funds | | | |
| Bank current account | 9,012.73 | 10,524.28 | 4,554.46 |
| Bank deposit account | - | - | - |
| Building society account | - | - | - |
| The Scout Association Short Term Investment Service | - | - | - |
| Cash/Floats | 512.09 | - | - |
| Total cash funds | 9,524.82 | 10,524.28 | 4,554.46 |
| | (agree balances with receipts and payments account) | ok | ok |
| Other monetary assets | | | |
| Tax claim | - | - | - |
| Debts due from the County/Area/District/Group | - | - | - |
| Insurance claim | - | - | - |
| Sub total | - | - | - |
| Investment assets | | | |
| Investment property - detail | - | - | - |
| Quoted investments | - | - | - |
| Other investments - detail | - | - | - |
| Sub total | - | - | - |
| Non monetary assets for charity's own use | | | |
| Badge stock | - | - | - |
| Shop stock | - | - | - |
| Other stock | - | - | - |
| Land and buildings | - | - | - |
| Motor vehicles | - | - | - |
| Scouting equipment, furniture etc | - | - | - |
| Other | - | - | - |
| Sub total | - | - | - |
| Liabilities | | | |
| Accounts not yet paid | - | - | - |
| Expenses incurred but not invoiced | - | - | - |
| Subscriptions not yet paid | - | - | - |
| Loan - detail | - | - | - |
| Other liabilities | - | - | - |
| Sub total | - | - | - |
| Total net assets | 9,524.82 | 10,524.28 | 4,554.46 |

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 26th June 2025 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by

Signature

| |
|--|
| |
|--|

Print Name

| |
|---------------------------|
| Craig Mullen (Chair) |
| Kenneth Allan (Treasurer) |

10. Appendix 2 – Scrutineer's Statement

Scrutineer's Report to the Trustees of 2nd Farnham (Hale) Scout Group

I report on the accounts of the Group/District for the year ended 31st March 2025.

Respective responsibilities of Trustees and Scrutineer

As the Group's trustees you are responsible for the preparation of the accounts; you consider that neither the audit nor independent examination requirements of the Charities Act 2011 apply. It is my responsibility without carrying out an audit or independent examination to scrutinise the accounts and to report to you.

Basis of Scrutineer's

In accordance with the directions given in the Group's constitution, I have scrutinised the records and the accounts set out on pages 4 to 7 of the annual report.

Scrutineer's Statement

In my opinion the accounts are in accordance with the records produced to me and comply with the constitution.

Name: Helen Bond FCA
Address: 1 Ullswater Close
Farnham
Surrey
GU9 0RY
Date: 14th June 2025