29th ODIHAM DISTRICT (Pondtail) SCOUT GROUP

Registered Charity No 276768

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1st	January	2025	To	31st	December	2025

Section A Reference and administration details

Charity name	29th Odiham (Pondtail) Scout Group
Other names charity is known by	Pondtail Scout Group
Registered charity number (if any)	276768
Charity's principal address	29th Odiham (Pondtail) Scout Group HQ
	Farnham Road
	Fleet, Hampshire
	Postcode **GU51 3HZ**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Dominic Arthur	Chair	Resigned 27th October 2025
2	Robert Mark Shrubsall	Group Lead Volunteer	
3	Colin Eastham		
4	Charles Brewer		
5	Joanna Dewhirst	Treasurer	
6	Mary Anne Hilditch		
7	Gareth Evans	Secretary	
8	Rebecca Emily Smith		
9	Megan Cookson		
10	Daniel Britten		
11			
12			

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.
How the charity is constituted (eg. trust, association, company)	The Group is a trust established under its rules which are common to all Scouts.
Trustee selection methods (eg. appointed by, elected by)	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Group is managed by the Trustee Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section and parent's representation.

This Group Trustee Committee exists to support the Group Lead Volunteer in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions
- Assisting in the recruitment of leaders and other adult support;

The group has in place systems of ***internal controls*** that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 payment controls and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities.

The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Summary of the main activities undertaken for the public benefit

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Pondtail Squirrels Review 2025 – Anna Burns

During 2025 we ran 23 weeks of Squirrels sessions with an average of twenty four- and five-year-olds in the Drey at any one time. Pondtail Squirrels started in April 2023 so by the second half of the year we were able to repeat some of our earlier activities to start to create a 2 year 'rolling' programme. The children completed activities for 27 different badges, each Squirrel earning up to 3 badges per month. 18 new Squirrels were invested over the year and 5 Squirrels earned their Acorn Award.

In addition to the Challenge and Activity badges, the Squirrels enjoyed completing their Hikes Stage 1 badge and one Squirrel was awarded her Swimmer Stage 1 for lessons outside of Scouting. The Scouts Association introduced new uniform badges which we enjoyed completing - these were the Earth Tribe, Space Explorer and You Shape Award - a badge made up of 4 parts which join together. Parents were also give the option to purchase badges to celebrate our annual picnic and Remembrance Day. Activity highlights included making pancakes and campfire damper snakes, learning about the origins of fruit and assembling kebabs, laying a table and making sandwiches.

We were grateful to have the help of volunteer Sarah Chapman (Squirrel mum and scientist by profession), who was able to facilitate sessions with a STEM theme most weeks. We enjoyed learning about electricity, 'fizzy fruit' chemical reactions, the effect the sun has on different colours and cyanotype printing paper. We pressed flowers which we later made into bookmarks and distributed as gifts to the hut's neighbours to celebrate Kindness Week. We enjoyed taking part in nature hunts, learning about birds through the RSPB Big Garden Birdwatch and growing beans and strawberries. We had hikes along the canal and learnt about its history to help earn a Canal Explorers blanket badge created by the Canal & River Trust and we've gone on bear hunt through Oakley Park.

Every session has involved team work and team games and most sessions have included a story to compliment that week's theme. Local author Cathy Crummay came along to read her book Little Susie Adventures with Mum all about hiking and camping. The Squirrels learnt what to pack for an adventure and how to put up a tent. Thanks to Pondtail's Paddlesports team, the Squirrels had the opportunity to sit on a kayak in Hawley Lake and be pushed along by adults waist deep in water. It was a highlight of the year and a great end to the summer term, with every Squirrel gaining their confidence by standing up on the kayaks for Heads, Shoulders, Knees & Toes and then jumping into the water and into their parents arms.

We joined forces with the Blackwater Valley District for the third year running to hold our annual picnic for Squirrels and their families. 8 Squirrels from Pondtail attended and learnt soft archery, catapult making, blew giant bubbles, decorated neckers for their teddies, took part in an obstacle race and enjoyed listening to stories. We had another fun-filled year full of rewarding activities for both Squirrels and the volunteers, with more parent helpers choosing to come on board as uniformed leaders.

Eagle Beavers – Colony report 2025 – Megan Cookson

Another year has flown-by and it's been 12 months jam-packed with Beavering fun for the Eagles. We began in the hut with sessions on Team Building and getting to know our new Beavers to work together. As the term progressed, the Eagles got an opportunity to experience burns night, Chinese New Year, flip some pancakes, let loose with bowling and build some bug hotels. The Beavers ended the term with an enjoyable Easter Egg Hunt.

As the Summer Term began, the Eagles started to head outside more enjoying the district sports day, joining fleet pond society for a bug hunt, take part in wide games before learning all about water safety ahead of spending a few weeks on the water. It was fair to say that the Beavers enjoyed spending time on the water with parents at Hawley lake and these sessions worked really well. Beavers then got the opportunity to spend a night under canvas at 28th Crondall Scout hut with a join sleep over with Hawks which was a great success with little sleep but great memories made! Eagles finished the term strong with boat building before heading to the stream to race them and splashing the leaders!

After a well-deserved summer break, we were back at it for the Autumn Term. Eagles started off outside with some hikes before heading to RAF Odiham for the night. Beavers learnt all about money and first aid before polishing off their shoes and joining others in Remembrance Parade.
They finished the term with campfire cooking, Christmas crafts, a hike along the high street to admire the Christmas lights and our annual trip to Bourley Grange care home where they sung for the residents. Eagles finishing the year off in style with a Christmas party. Looking at 2025 in numbers Eagles remained at 24 Beavers for the duration of the year. Over the course of the Year we awarded 5 Chief Scout Bronze Awards. We awarded 62 Challenge badges and a total of 223 badges across the Year. Another successful year for Eagle Beavers and we are looking forward to another year filled

with Challenge and Adventure in 2026

Hawks Beavers – Colony Report 2025 – Tim Norman
Is that time of year already!? Ooh We must be having fun Spring term kicked off the year with the usual welcome back, getting to know each other, we started the year with three new starters. Swiftly moved on to getting our Thistle badges, flipping pancakes and having a fantastic session for World Theatre Day courtesy of Magpie and Mr Magpie. If that wasn't enough we fit in a session ten-pin bowling. Needless to say the Hawks loved this if only for the walk through the arcade to start bowling!

Summer term saw a slight change in Hawks team. With James (aka Goose) taking a step back and Kingfisher taking on the Section Team Leader-in-Charge role. We thank James (aka Goose) for his time and efforts with the Hawk Beavers.

The term saw our first joint district event in a while. All had a great time and it was good to mingle with other sections. We also did our Pets at Home and Vets in the hut sessions to get our Pet badges. Thank you Becky for being the vet. The second half of the term saw us making use of Hawley Lake facility with the new 29th Kayaks. They were a fun two sessions rafting and kayaking and jumping in at the end! Thank you to Skip and Hedgehog for running this. This would later become a firm favourite in the Hawks' Log chew!

We also had a great time at Beaver camp down at 28th scout hut. Although the leaders were asking if these Beavers ever get tired when they were still up at …well past our bedtime!

The Autumn Term saw a super Friday where we looked to invest no fewer than 9 new beavers. This was a record, for us at least! Highlights for the term include a trip to Aldershot Police station, Christmas crafting and the, seemingly , customary Hawks Christmas Carol concert!

Remembrance Sunday, always an important time in the Scouting calendar, was a particularly poignant moment for Kingfisher. With his youngest two (the twins), having now joined Squirrels, he had all four children out on parade. Tear in the eye and all that.

In 2025 we awarded a total of 229 badges including 7 Bronze Awards, 38 Challenge Awards, 17 Thistle badges and 14 special blanket badges. We seem to have averaged 17 YP over the year. It is unfortunate that we should have to report some behavioural issues at Hawks. This was towards the end of the year and, quite honestly, was making sessions not enjoyable for all. We are pleased to say that with one or two having left this situation seems to have calmed a great deal as we started 2026. And so we can look forward to us all (yes leaders included) having fun at Hawks going into 2026 and teaching skills for life, or being in the right place, or whatever it is now! 😊

Griffin Cub - Pack Report 2025 – JanneTe McElarney
2025 was an action packed year for Griffin cub pack. 205 badges were awarded in total. We only had 4 cubs of the appropriate age to move up to scouts during the year and they all gained their Chief Scout Silver awards, the highest a cub can earn.

We started 2025 with a movie night to raise funds for our chosen charity – Jack's Place. They were very pleased with the £40 that we sent them and wrote us a very nice letter of thanks. A fair number of Griffin cubs took part in the district archery competition.

The theme for the spring term was food. We spent 1 week learning about different ways of cooking, healthy eating , kitchen safety and hygiene and then each cub cooked a three-course meal over the following 3 weeks. We also made and ate pancakes before Ash Wednesday.

The term finished with our annual Super cub competition won by Bonnie, Ernie, Aiden and Emma H. We spent every Wednesday night of the summer term outside hiking, exploring Odiham Town, doing finishing, rifle shooing, rafting, kayaking, fire lighting, tent pitching, cycling, shelter building and archery. We took part in the District cubs' athletics evening with 14 badges gained. Most of the cubs gained their time on the water, paddle sports, nautical skills and water activities badges.

One of the highlights of the year was our five-day camp in the New Forest. We joined in a lot of the camp adventurous activities doing crate stacking, rock climbing, crossbows, high ropes, abseiling, tomahawks, adventure course, go karts and frisbee golf, cooking our lunch on fires, and then spent a day at Beaulieu.

In the autumn term we concentrated on the Air Activities badge with a visit to RAF Odiham and the FAST museum in Farnborough and the Our World Challenge badge covering town planning and to support our local community we gave out medals, water and sweets to the runners at the finishing line of the 5K and 10K run and took part in the British Legion Remembrance Parade.

We finished off the winter term with a visit to Laser Run. My thanks to all the Griffin leaders who are such a wonderful team of volunteers. Unfortunately we had to say farewell to Baloo in the summer but our 2 young leaders who were working towards their D of E awards , Zaki and Sam, stayed with us for the whole year and were very keen and helpful. In fact, Sam has now become an adult leader and will be supporting us until he goes to university next autumn.

Phoenix Cubs – Pack Report 2025 – Mary Hilditch
Membership of the pack was around 24 Cubs each term. We had a busy and varied year of activities. In Spring 2025 we learnt about some of our local wildlife and made birdfeeders, worked for the Scientist Badge, cooked pancakes and went on a night hike.

The summer was filled with adventure – The Cubs had opportunities to try air-rifle shooing , archery, finishing, kayaking, rafting, cycling and fire-lighting. We went to camp at Lyons Copse near Fareham for three nights in the summer holidays. This is a lovely traditional woods and field camp site. The Cubs lit fires and cooked an evening meal, we had a campfire, tie-dyed some t-shirts, visited Fort Nelson and had a water fight.

In the Autumn term our emphasis was on the Skills Challenge. We also had a Space night, spent three meetings cooking for the Chef's badge and had a fun evening at Laser Run. 8 Cubs were awarded their Chief Scout Silver Award. During the year a total of 249 badges were awarded across the pack.

Scouts - Troop Report 2025 – Megan Cookson
The Scouts began the year with some team games in the hut before heading around the world with Burns night and Chinese New Year celebrations. The Scouts then became problem solvers with an activity where they all tried to fit their patrols inside of issue paper and Sellotape. In the second half of the term Scouts took part in pancake making, digital badge work and car rally. As the evenings got a bit lighter the Scouts headed out overnight Greenfield Camp and helping at the Fleet Half Marathon Water Station, wide games and learning about nature. We also welcomed one of our Young Leaders into the Leadership Team when he turned 18.

The Summer term began with 2 weeks of navigation. Before getting back to basics with Some Backwards cooking and pioneering. After Half term Scouts started with their annual three week rotation which this year consisted of Kayaking, Rafting and Navigation over at Hawley Lake. Scouts then headed out on a night hike and sleep over before concluding the term with a floating fire session and wide games.

This year's summer camp saw the Scouts packing their bags and heading to Gilwell Park the home of Scouting for a multitude of activities including Bushcraft, Raf Building, Team challenges, Creative, Roped activities, a Trip to the London Dungeons, Wide games, Fishing and lots more. It was fair to say that the Scouts and leaders were tired but had a great eight days camping.

The autumn term kicked off with the Scouts taking on the Big Scout quiz and then Promoting Scouting, Scouts wrote letters to a Scout group in Malawi as part of their World challenge badge.

Over half term the fun did not stop with Scouts helping at the Fleet 5K/10K finish line. After half-term Scouts learnt all about fire safety and took part in Remembrance Parade before the Patrol Leaders took the Reins for the night running their own session. Scouts created their own crazy golf course inside the hut before playing against each other before stretching their legs with another hike. To end the term Scouts planned and prepared their Annual cooking competition over two nights with some great culinary talent shining through.

Scouts have maintained a steady number of about 32 throughout the year with 7 Scouts earning their Chief Scout Gold award. We awarded 40 Challenge badges which is 22 more than last year! Scouts have earnt a grand total of 204 badges throughout the year which is another increase on last year's!

I would like to thank all of the Scout leaders for their continued hard work and dedication to Scouts which gives our young people these great opportunities.

Group Review 2025 – Rob Shrubsall
The group has had another busy year thanks to the ireless efforts of our adult volunteers and the enthusiasm of our young people all the way through Squirrels, Beavers, Cubs, Scouts and onto Explorers.

Thank you to all parents for entrusting us to deliver skills for life for your children.

As you can see from the section reports, our focus has always been quality over quantity.

Our total numbers remain relatively static at 150 young people excluding our partner Explorer Unit. Due to the size of our premisses, we are limited on section sizes. We're hoping that we can add another Squirrel Drey in due course though that is entirely down to new volunteers coming forward. That may then trigger additional Beaver Colonies and Cub Packs though we are in an established area of Fleet when school intakes are being supplemented from those outside the normal catchment area. District efforts to setup a Scout Group on Hartland Village were unsuccessful, so for now our waiting list remains healthy at around sixty young people – the youngest being a few months old, the oldest twelve, waiting for space in our popular Scout Troop.

Training continues for adult volunteers in Safety, Safeguarding, First Response as well as permits (both new and renewals) of adventurous activity and nights away (camp) permits. These essential courses are renewed every three to five years to ensure best practice is adopted.

We refined our Group Risk Assessments and Safety Briefings as young people are experts in finding novel ways to have minor injuries when in the premisses or using equipment.

Taking about equipment, we were lucky to receive funding from an employee foundation scheme that enabled us to buy multiple kayaks and paddles and relocate our paddle sports delivery from Basingstoke Canal to Hawley Lake Sail Training Centre. Overall the young people enjoyed over thirty sessions of kayaking and traditional rafting during the Summer Term.

In conclusion I would like to thank all our to adult volunteers including section teams in Squirrels, Beavers, Cubs and Scouts; specialist support from our Group Skills Instructors; plus governance from our Trustees and our maintenance team for keep our facilities safe. You have all been amazing yet again juggling personal, home and work lives along with volunteering. I do hope our adult volunteers find time for themselves though do know how much of a draw Scouting can be to get away from it all.

Finally – it would be remiss of me not to say that we urgently need three or four volunteers to train to take the reins of our Eagle Beaver Section that meets early on a Thursday evening. The existing team have roles in other sections and the group. Full training will be given for the role – maybe share with a friend or family member. All ages welcome, and we aim to keep it low impact by sharing a programme with our Hawks Beaver Section. Drop me an email if you're interested.

Section E Financial review

Brief statement of the charity's policy on reserves

Our reserves are to be reinvested in scouting activities and equipment, repairs and improvements to the scout hut.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising); how expenditure has supported the key objectives of the charity; investment policy and objectives including any ethical investment policy

The Group's principal sources of funds are from membership subscriptions supplemented by fundraising activities and donations.

Expenditure has supported the key objectives of the charity by resourcing the various activities outlined above.

The Group does not have sufficient funds to invest in longer term investments.

The Group has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks.

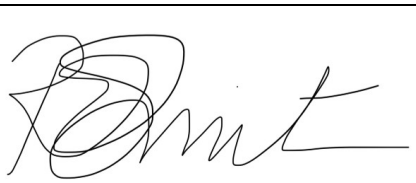
adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rebecca Emily Smith	Gareth Antony Evans
Position (e.g. Secretary, Chair)	Chair	Trustee/Secretary
Date	October 2026	October 2026

CHARITY COMMISSION FOR ENGLAND AND WALES

29th Odiham (Pondtail) Scout Group			Charity No (if any)	276768	
Annual accounts for the period					
Period start date	1st J	2025 To	Period end date	31-Dec-25	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	11,286	-	-	11,286	3,391
Charitable activities	S02	33,243	-	-	33,243	34,798
Other trading activities	S03	1,296	-	-	1,296	521
Investments	S04	515	-		515	596
Separate material item of income	S05		-	-	-	-
Other	S06		-	-	-	-
Total	S07	46,340	-	-	46,340	39,306
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	730	-	-	730	120
Charitable activities	S09	31,092	-	-	31,092	35,325
Separate material item of expense	S10	-	-	-	-	-
Other	S11	10,932	-	-	10,932	10,026
Total	S12	42,754	-	-	42,754	45,471
Net income/(expenditure) before investment gains/(losses)	S13	3,586	-	-	3,586	- 6,165
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	3,586	-	-	3,586	- 6,165
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	3,586	-	-	3,586	- 6,165
Reconciliation of funds:						
Total funds brought forward	S21	50,190	-	-	50,190	56,355
Total funds carried forward	S22	53,776	-	-	53,776	50,190

29th Odiham (Pondtail) Scout Group		Charity No	276768
		Company No	
Annual accounts for the period	Period start date: 1st January 2025		To period end date: 31st December 2025

Section B Balance sheet

		Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	58	-	-	58	342
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
	Total fixed assets	B05	58	-	-	58	342
Current assets							
Stocks	**(Note 18)**	B06	1,358	-	-	1,358	1,012
Debtors	**(Note 19)**	B07	530	-	-	530	3,180
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	53,187	-	-	53,187	46,740
	Total current assets	B10	55,075	-	-	55,075	50,932
Creditors: amounts falling due within one year	**(Note 20)**	B11	1,357	-	-	1,357	1,084
	Net current assets/(liabilities)	B12	53,718	-	-	53,718	49,848
	Total assets less current liabilities	B13	53,776	-	-	53,776	50,190
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	53,776	-	-	53,776	50,190
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-			-	-
Restricted income funds	**(Note 27)**	B18		-		-	-
Unrestricted funds		B19	53,776		-	53,776	50,190
Revaluation reserve		B20				-	
Fair value reserve		B21					
	Total funds	B22	53,776	-	-	53,776	50,190

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees on behalf of all the trustees

Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	✓		

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	✓		
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	8,017	-	-	8,017	404
	Gift Aid	3,268	-	-	3,268	2,987
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	11,286	-	-	11,286	3,391
Charitable activities:	Membership subscriptions for scout activities	18,154	-	-	18,154	17,056
	Camp income	11,942	-	-	11,942	14,730
	Scout Hut running contributions	999	-	-	999	2,331
	Group merchandise and badge income	1,857			1,857	682
	Other	290	-	-	290	- 1
	Total	33,243	-	-	33,243	34,798
Other trading activities:	Fundrasiing income	1,296	-	-	1,296	521
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,296	-	-	1,296	521
Income from investments:	Interest income	515	-	-	515	596
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	515	-	-	515	596
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		46,340	-	-	46,340	39,306

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	730	-	-	730	120			120
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	730	-	-	730	120	-	-	120
Expenditure on charitable activities:								
Youth programme, activities and	4,095	-	-	4,095	3,901	-	-	3,901
Membership paid to District scout	9,089	-	-	9,089	8,280	-	-	8,280
Camp expenditure	11,068	-	-	11,068	13,674	-	-	13,674
Badges and merchandise	1,975	-	-	1,975	2,131	-	-	2,131
Training	135			135	834			834
Hardship fund	41			41	159			159
Equipment	4,689			4,689	6,346			6,346
Total expenditure on charitable activities	31,092	-	-	31,092	35,325	-	-	35,325
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Bank and GoCardless Fees	426	-	-	426	474	-	-	474
Premises cleaning and maintenance	3,104	-	-	3,104	4,276	-	-	4,276
Depreciation Expense	283	-	-	283	283	-	-	283
Social evenings and meeting	39	-	-	39	356	-	-	356
General expenses and PPS	571			571	-			-
Light and heat	2,582			2,582	1,452			1,452
Insurance	2,152			2,152	2,222			2,222

Note 6 **Analysis of expenditure**

	This year				Last year			
Analysis	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**	**Unrestricted funds**	**Restricted income funds**	**Endowment funds**	**Total funds**
External equipment storage	240			240	95			95
IT costs	652			652	429			429
Water and sewage	472			472	251			251
Rent	250			250	188			188
Telephone and internet	14			14	-			-
Travel	146			146	-			-
Total other expenditure	10,932	-	-	10,932	10,026	-	-	10,026
TOTAL EXPENDITURE	42,754	-	-	42,754	45,471	-	-	45,471

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	1,012	1,012
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	1,012	1,012

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				SL 20%	
At beginning of the year	-	-	-	671	671
Disposals	-	-	-	-	-
Depreciation	-	-	-	283	283
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	954	954

14.3 Net book value

Net book value at the beginning of the year	-	-	-	341	341
Net book value at the end of the year	-	-	-	58	58

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	1,152	-	-	-
Added in period	-	897	-	-	-
Expensed in period	-	- 691	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**1,358**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	1,358	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	267.0	2,318.0
Prepayments and accrued income	262.5	862.0
Other debtors		
Total	529.5	3,180.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	620	600		-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	737	484		-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,357	1,084	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	53,187	46,740
Other	-	-
Total	53,187	46,740

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
Unrestricted fund	UR	Scout activities	50,190	46,340	- 42,754	-	-	53,776
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	50,190	46,340	- 42,754	-	-	53,776

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***FALSE***

Type of expenses reimbursed	This year	Last year
	£	£
Youth programme, activities and camps	9,221	9,146
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	9,221	9,146

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**4**	**6**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False) ***TRUE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

29th Odiham (Pondtail) Scouts Group

Alton Road, Fleet

Statement of Financial Activities
for the Year to 31 December 2025

	£	**31.12.25** £
Income:		
Donations and legacies	11,286	
Charitable activities	33,243	
Other trading activities	1,296	
Investments	515	
	----------	46,340
Expenditure:		
Raising funds	730	
Charitable activities	31,092	
Miscellaneous	10,932	
	----------	42,754

Net profit (carried forward to accumulated funds)		3,586
		======

The above Statement of Financial Activities and attached Balance Sheet have been prepared from records,vouchers and explanations provided and are in accordance therewith.

This report is made solely to the club's members, as a body, in accordance with the club's constitution. Our work has been undertaken so that we might state to the club's members those matters we are required to state to them and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the club and the club's members, as a body, for this report, or for the opinions we have formed.

JJR Accounting Limited
Chartered Accountants
11 Pondtail Road
Fleet, Hampshire GU51 3JJ