5th Winchester (Compton & Shawford) Scout Group Annual Accounts

For Year Ended 31st March 2026

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Section 1: Trustees' annual report for the year ended 31st March 2026

The financial statement have been prepared under the receipts and payments basis for the year ended 31st March 2026, and the prior year comparatives for the year ended 31st March 2025 have been restated.

In the financial year 2025/26, 5th Winchester (Compton & Shawford) Scout Group achieved a deficit of £175 (24/25: surplus of £541). There were no exceptional receipts during the periods.

There has been continued effort by the Executive Committee to continue to near 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 two years:

	31-Mar-26	Restated 31-Mar-25
Total Income for the year	26,998	32,869
Total Expenses for the year	(27,173)	(32,328)
Net Surplus / (Deficit) for the year	**(175)**	**541**
Exceptionals	0	0
Net Surplus / (Deficit) for the year excluding exceptionals	**(175)**	**541**
Cash, bank and similar funds brought forward	42,567	42,026
Cash, bank and similar funds carried forward	42,392	42,567

A more detailed Summary Income and Expenditure Account is shown in section 2.

Income
Income for the year 25/26 was £26,998 (24/25 £32,869). This includes net subscriptions (after capitation) of £6,470 decreasing from 24/25 net subscriptions of £7,368 to a slight decrease in membership numbers. The remaining decrease is due to the reduction of Camp & Outing income from £20,906 in 24/25 to £13,666 in 25/26 due to events in the previous year, notably the Group Camp which generated income of £3,145 and net surplus of £933 and the Scouts Eyri expedition which generated income of £7,925 and net surplus of £1,855.

Interest income increased in 25/26 due to receiving the annual interest in July 2025 for amounts held in a fixed rate savings account.

5th Winchester (Compton & Shawford) Scout Group claim annually in April, the Gift Aid on the subscriptions paid for membership where gift aid declarations have been made.

The Scout Hall income, generated through making the Scout Hall available to book through the Hall Booking website, has increased in 25/26 to £2,415 (24/25 £1,715) due to securing recurring bookings.

Expenses
Total hall expenses increased to £7,194 (24/25 £5,677) due to the increase in electricity and gas costs. In July 2026 these costs have been fixed for 2 years to provide greater cost control. There was no cost for water rates as the account credit from a previous overcharge is being utilised. This is expected to be utilised in the financial year ended 31st March 2027 as we expect to start incurring these costs. Repairs and maintenance costs are largely consistent with no significant cost during the year. A breakdown of Repairs & Maintenance costs is shown in section 4.

Other Group Expenses have decreased from £6,623 in 24/25 to £4,807 in 25/26 mainly attributable to decreased spend on equipment of £395 compared to £1,334 in prior year. Go Cardless, which continues to be used for requesting payments for all subscriptions and activities, decreased in line with the reduction in event income. Stripe, which continues to be used for Hall rental incomes, increased in line with the hall income.

Section Expenses are consistent with prior year.

The costs of Camps and activities decreased to £14,000 (24/25 £18,917) to £18,506 due to events in the previous year, notably the Group Camp with costs of £2,212 and the Scouts Eyri expedition with costs of £6,070 not recurring in the year ended 31st March 2026.

Cash balance
The total cash reserves held by the group is £42,392 (24/25 £42,567) of which £31,312 (24/25 £0) is held in a 1 year fixed rate savings account, due to end in July 2026, with the remaining £11,080 (24/25 £42,567) accessible and used to fund the day to day activities and associated costs.

Section 2: Summary Income & Expenditure Account for the year ended 31st March 2026 with comparatives

	31-Mar-26	Restated 31-Mar-25
Subscriptions	14,070	15,375
Subscriptions paid to District	(7,600)	(8,007)
Net subscriptions	**6,470**	**7,368**
Other Income		
Other hall income	2,415	1,715
Camp & Outing income	13,666	20,906
Interest	1,425	208
Donation	60	166
Gift Aid	2,963	2,506
Other	0	-
Total Other Income	**20,528**	**25,501**
Total Income	**26,998**	**32,869**
Expenses		
Hall Expenses		
Rates	(99)	(41)
Electricity & Gas	(3,227)	(1,519)
Insurance	(1,375)	(1,366)
Wifi	(360)	(427)
Repairs & Maintenance	(934)	(1,123)
Water Rates	0	0
Lease - WCC	(1,200)	(1,200)
Total Hall Expenses	**(7,194)**	**(5,677)**
Cleaning	(1,438)	(1,406)
Training	0	(760)
Equipment	(395)	(1,334)
Badges	(1,162)	(976)
Uniform	(669)	(664)
Go Cardless	(910)	(1,241)
Stripe	(165)	(153)
Other consumables	(68)	(88)
Total Other Group Expenses	**(4,807)**	**(6,623)**
Total Expenses	**(12,002)**	**(12,300)**
Section Expenses		
Scouts Expenses	(128)	(154)
Cubs Expenses	(285)	(261)
Beavers Expenses	(575)	(349)
Squirrels Expenses	(183)	(348)
Total Section Expenses	**(1,171)**	**(1,112)**
Camp & Outing Expenses	(14,000)	(18,917)
Total Expenses	**(27,173)**	**(32,328)**
Net Income/(Expense)	**(175)**	**541**

Section 3: Detailed Analysis of Section Income and Expenses for the year ended 31st March 2026

Subscriptions

	Squirrels	Beavers	Cubs	Scouts	Total
Summer Subs 25	1,000	1,200	1,550	1,200	**4,950**
Autumn Subs 25	900	1,200	1,300	1,100	**4,500**
Spring Subs 26	990	1,265	1,210	1,155	**4,620**
	2,890	**3,665**	**4,060**	**3,455**	**14,070**
Average membership	19	24	27	23	

Camp and Outing income and expenses

Section	Activity	Income	Expenses	Net income/(expense)
All	Squirrels and Cubs Ferny Croft Camp	1,060	(1,193)	(133)
All	Other Events	400	(634)	(234)
		1,460	**(1,827)**	**(367)**
Squirrels	Jolly Moon visit	110	0	110
Squirrels	Canoeing	180	(286)	(106)
Squirrels	Ferny Croft Fun Day	186	(238)	(52)
Squirrels	Army Flying Museum	78	(78)	0
Squirrels	Panto	266	(250)	16
		820	**(852)**	**(32)**
Beavers	Spring Camp (Cricket Camp) March 24	-	(423)	(423)
Beavers	Late Summer camp	-	(74)	(74)
Beavers	Rock Up Climbing Spring 25	168	(307)	(139)
Beavers	Scouting the Zoo at Marwell	352	(360)	(8)
Beavers	Winchester District Beaver Camp	460	(440)	20
Beavers	Crate Stacking 2025	84	(69)	15
Beavers	Beavers - Late Summer Camp Sep 25	735	(1,069)	(334)
Beavers	Archery Autumn 2025	77	(66)	11
Beavers	Christmas Hut Sleepover	130	(115)	15
Beavers	Climbing at Golden Gecko	285	(228)	57
Beavers	Spring Camp 2026	840	(486)	354
Beavers	Clay Model Workshop	240	(212)	28
Beavers	Spring Hut Sleepover	110	0	110
		3,481	**(3,849)**	**(368)**
Cubs	paddle board and canoe June 2025	615	(648)	(33)
Cubs	Cubs District Camp	882	(760)	122
Cubs	Climbing Nov	375	(324)	51
Cubs	Space Camp 2026	623	(624)	(1)
Cubs	Bowling 2026	110	(111)	(1)
Cubs	Climbing Mar	240	0	240
		2,845	**(2,467)**	**377**
Scouts	Bivouac Wild Camp	25	(313)	(288)
Scouts	Cumbria Scouts	405	0	405
Scouts	Thursday Night Climbing	20	0	20
Scouts	Dartmoor Summer Camp	4,260	(4,319)	(59)
Scouts	Monopoly	350	(374)	(24)
		5,060	**(5,006)**	**54**
TOTAL ALL SECTIONS		**13,666**	**(14,000)**	**(335)**

Section 4: Detailed Analysis of Repairs & Maintenance Expenses for the year ended 31st March 2026

	31-Mar-26	Restated 31-Mar-25
Electrical testing	(313)	(386)
Boiler Service and cover	(282)	(242)
General Repairs	(11)	(496)
Locksmith	(328)	9
Total	**(934)**	**(1,123)**

Independent examiner's report to the trustees of 5th Winchester Scout Group

I report to the trustees on my examination of the accounts of 5th Winchester Scout Group for the year ended 31st March 2026.

Responsibilities and basis of report

As the charity trustees of the 5th Winchester Scout Group 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 5th Winchester Scout Group 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 5th Winchester Scout Group as required by section 130 of the Act; or
2. the accounts do 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. For my examination of the accounts for the year ended 31st March 2026, I have reviewed the accounting records and agreed the receipts and payments to the relevant bank records. I have reviewed supporting documentation for income and expenditure, including subscriptions, events and expenditure invoices, and have made enquires and obtained explanations where necessary in respect of matters arising during my examination. I have not independently verified the completeness of all income or expenditure, and certain transactions have been agreed to bank statement entries where detailed supporting documentation was not available.



Signed:
Name: Elise Sheppard
Relevant professional qualification or membership of professional bodies (if any): ACA
Date: 29.09.2026