



## Trustees Annual report for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025

### Section A: Reference and Administration Details

**Charity name:** 1<sup>st</sup> Oxshott Scout Group

**Charity number:** 305734

**Charity's principal address:** Oxshott Community Hub, Waverley Road, Oxshott, Surrey KT22 0RZ

**Scout Association HQ Registration number:** 107

**During the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, the trustees who managed the charity were;**

| Trustees: | Appointment                 | Name          |
|-----------|-----------------------------|---------------|
|           | Chairman                    | James Faux    |
|           | Treasurer                   | Deborah Wall  |
|           | Secretary                   | Nicola Bond   |
|           | Group Lead Volunteer        | Anja Davidson |
|           | Team Lead volunteer Scouts  | Brian Murphy  |
|           | Team Lead Volunteer Cubs    | George Bishop |
|           | Team Lead Volunteer Beavers | Ben Sayers    |

### Section B Structure, Governance and Management

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, dated 4<sup>th</sup> January 1912, which in turn gives authority to the bylaws of the Association and the policies, organisation and rules of The Scout Association.

The Group is a trust established under rules that are common to all Scout Groups. The Trustees have complied with the requirement to have due regard to the guidance on public benefit published by the Charity Commission. The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

The Trustees manage the Group. They are responsible for complying with legislation applicable to charities, including the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Members of the Trustee Board are appointed at the Annual General Meeting of the Group Scout Council, which includes all adult and associate members of the Scout Group (including the parents and guardians of young members). All new members of the Trustee Board must complete training in accordance with the Scout Association POR, including completing essential safety and safeguarding courses, and the Trustee Induction training within five months of joining the Board. All members of the Board, along with all adult volunteers having contact with young people on a repeated basis, or on nights away activities, are DBS checked.

The Trustees meet from time to time as necessary. Other helpers involved in the operation of the Group also attend these meetings. Their functions are:

- 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 group leaders and other adult support;
- appointing any subcommittees that may be required; and appointing administrators and advisers

### **Risks and Internal Controls**

The Trustees have identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- damage to the buildings, property and equipment. In such cases, the Group would borrow the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss
- injury to leaders, helpers, supporters and members. The Group, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities;
- reduced income from fund raising. The Group is primarily reliant on income from subscriptions and fundraising. The Group does however, hold reserves sufficient to ensure the continuity of activities for a period should there be a major reduction in income. Also, the Group could raise subscriptions to increase the income to the Group on an on-going basis, either temporarily or permanently;
- reduction or loss of leaders. The Group is very reliant upon volunteers to run and administer the activities of the group. Recruiting leaders is a particular difficulty and the Group is always interested in hearing from individuals who might be interested in becoming leaders. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole there would have to be a contraction, consolidation or closure of the section. In the worst-case scenario this could lead to a complete closure of the Group;
- reduction or loss of members. The group provides activities for all young people aged 4 to 18. If there were a reduction in membership in a particular section or in the Group as a whole then there would have to be a contraction, consolidation or closure of the section. In the worst-case scenario this would lead to the complete closure of the Group; and
- internal controls. The group has in place systems of internal controls that are designed to provide protection against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies.

### **Section C: Objectives and Activities**

The Group's objectives 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 potential; as individuals, as responsible citizens and as members of their local, national and international communities. The Association's aims are achieved by providing an enjoyable scheme of progressive training, based on the Scout Promise and Law, guided by adult leadership.

The Group charges membership subscriptions to cover its immediate running costs which do not unduly restrict membership. The Group's principle is that no one should be excluded because of their inability to pay membership subscriptions, or charges for participating in activities.

The Group's and the Scout Association's public benefits are demonstrated by, inter alia:

- the development of young people towards their full potential; and
- guiding young people in their responsibilities towards others and the community as a whole.

The safety of young people is taken very seriously and the benefits of Scouting activities are considered to far outweigh its risks.

Any private benefits from Scouting are incidental, other than to beneficiaries.

### **Public Benefit Statement**

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. Subscription fees are set at a level that covers only the immediate running costs of the Group and the capitation fees to the Scout Association, to ensure they remain as low as possible and do not unduly restrict membership. We admit members from the local community in the area of Oxshott and Cobham. Money from fund raising activities is put in to a hardship fund that families can apply for help with fees or costs of activities. As charity trustees, members of the Executive Committee pay due regard to the Charity Commission's public benefit guidance where relevant to our decision making.

### **Section D: Achievements and Performance**

During the period from April 2024 to March 2025, the group continued to provide a full range of scouting activities, including overnight, weekend, and multi-day camps, for young people of all ages from four to seventeen. Throughout the year, our adult volunteer team organised a really exciting and varied programme of meetings and events, ranging from traditional scouting skills to a sleepover at Sealife. The group continued to participate actively in the competitive events organized by Esher District scouts.

The rebuilding of the Scout and Guide Hut commenced in Summer 2023 and completed in July 2024 and is now referred to as the Oxshott Community Hub.

A flooding incident in November 2024 is not expected to adversely affect the income and expenditure of the Community Hub. Repairs are due to take place in Autumn 2025 and the cost of the repairs are expected to be covered through insurance.

The Community Hub is under 50:50 ownership between Guides and Scouts, therefore 1<sup>st</sup> Oxshott Scouts report 50% of the receipts and payments relating to the Community Hub. The membership of the Joint Management committee includes the Chairman, Treasurer, Secretary and Group Scout Leader for 1<sup>st</sup> Oxshott Scouts. All receipts and payments relating to the Community Hub are held in a separate bank account.

The annual Christmas tree sales is the main fundraising activity making almost £13k for the group funds. This does require a lot of organisation by the small team and by all the Groups parents coming along and delivering the trees, the effort is well worth it for the profits to bring to the Group. The annual fireworks contributed £1560 in profits, this year was the first year when George Hamburger planned and set off the display as he takes over from John Major who has done the display for years. Caroline Jackson again managed the organisation of the food, tickets and items for sale helped by her team.

## Section E: Financial Review Reserves Policy

The Groups' policy on reserves is to hold sufficient resource to continue the charitable activities of the Group, or at the very least, to conduct an orderly wind down of the Group, should income and fundraising activities fall short.

The Group held cash reserve of £48,982, at 31<sup>st</sup> March 2025.

## Section F: Other Information and Future Plans

The Group continues to grow with the new Squirrel section well established. The waiting lists are healthy and we would expect these to grow but the shortage of leaders in all sections continues to give cause for serious concerns. The group needs more parents to volunteer to take on leadership roles, the more leaders there are the lighter the burden. There is lots of support available and training available to all who do volunteer.

The Joint Building Management Committee are managing the new Oxshott Community Hub. Income was growing and covering costs before the Hub needed to be vacated for the repairs following the flood in November 2024. Loss of income and the repairs are covered by insurance and negotiations with Danes Hill School are ongoing to resolve the causes of the flooding.

Recruiting leaders and members for the Trustee Board remains a priority to ensure the continued success of 1<sup>st</sup> Oxshott Scout Group.

## Section G: Declaration

The Trustees declare that the Trustee Report has been approved at the AGM.

Signed on behalf of the charity's trustees:

|             |                                 |                                 |
|-------------|---------------------------------|---------------------------------|
| Signatures: | <i>James Faux</i>               | <i>Nicola Bond</i>              |
| Full Name:  | James Faux                      | Nicola Bond                     |
| Position:   | Chair                           | Secretary                       |
| Date:       | 15 <sup>th</sup> September 2025 | 15 <sup>th</sup> September 2025 |

**1<sup>st</sup> Oxshott Scout Group**

**Report and accounts**

**for the year ended**

**31st March 2025**

Registered with the Charity Commission under number 305734

**1<sup>st</sup> Oxshott Scout Group  
Report and accounts  
for the year ended  
31 March 2025**

The Trustees have pleasure in presenting their report and accounts for the year to 31 March 2025.

**Administrative information**

|   |   |   |
|---|---|---|
| Name of charity:  | 1st Oxshott Scout Group   |   |
| Registered charity number:                                    | 305734  |   |
| Trustees:   | Appointment   | Name  |
|   | Chairman  | James Faux  |
|   | Treasurer   | Deborah Wall  |
|   | Secretary   | Nicola Bond   |
|   | Group Lead Volunteer  | Anja Davidson   |
| Other Officials   | Team Lead Volunteers  | Brian Murphy<br>Ben Sayers<br>George Bishop   |
| Group/District registration number with the Scout Association | 107   |   |
| Correspondence addresses:                                     | Oxshott Community Hub<br>Verrey Lane<br>Oxshott<br>KT22 0DB                           | 1 <sup>st</sup> Oxshott Treasurer<br>Brackendale Cottage,<br>Blundel Lane,<br>Cobham,<br>Surrey<br>KT11 2SP |
| Bankers   | Barclays Bank plc   |   |
| Independent examiner  | Russell Ford FCA (ICAEW)<br>Applegarth, Blundel Lane<br>Cobham,<br>Surrey<br>KT11 2SY |   |

### **Structure, governance and management**

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, dated 4<sup>th</sup> January 1912, which in turn gives authority to the bylaws of the Association and the policies, organisation and rules of The Scout Association.

The Group is a trust established under rules that are common to all Scout Groups.

The Trustees have complied with the requirement to have due regard to the guidance on public benefit published by the Charity Commission.

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

The Trustees manage the Group. They are responsible for complying with legislation applicable to charities, including the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustees meet from time to time as necessary. Other helpers involved in the operation of the Group also attend these meeting. Their functions are:

- 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 group leaders and other adult support;
- appointing any subcommittees that may be required; and
- appointing administrators and advisers other than those who are elected.

### **Group objectives and activities**

The Group's objectives 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 potential; as individuals, as responsible citizens and as members of their local, national and international communities. The Association's aims are achieved by providing an enjoyable scheme of progressive training, based on the Scout Promise and Law, guided by adult leadership.

The Group charges membership subscriptions to cover its immediate running costs which do not unduly restrict membership. The Group's principle is that no one should be excluded because of their inability to pay membership subscriptions, or charges for participating in activities.

The Group's and the Scout Association's public benefits are demonstrated by, inter alia:

- the development of young people towards their full potential; and
- guiding young people in their responsibilities towards others and the community as a whole.

The safety of young people is taken very seriously and the benefits of Scouting activities are considered to far outweigh its risks.

Any private benefits from Scouting are incidental, other than to beneficiaries.

### **Risk assessment**

The Trustees have identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- damage to the buildings, property and equipment. In such cases, the Group would borrow the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout groups. The Group will have, on completion of the Community Hub, sufficient buildings and contents insurance in place to mitigate against permanent loss;
- injury to leaders, helpers, supporters and members. The Group, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities;
- reduced income from fund raising. The Group is primarily reliant on income from subscriptions and fundraising. The Group does however, hold reserves sufficient to ensure the continuity of activities for a period should there be a major reduction in income. Also, the Group could raise subscriptions to increase the income to the Group on an on-going basis, either temporarily or permanently;
- reduction or loss of leaders. The Group is very reliant upon volunteers to run and administer the activities of the group. Obtaining leaders is a particular difficulty and the Group is always interested in hearing from individuals who might be

- interested in becoming leaders. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole there would have to be a contraction, consolidation or closure of the section. In the worst-case scenario this could lead to a complete closure of the Group;
- reduction or loss of members. The group provides activities for all young people aged 4 to 18. If there were a reduction in membership in a particular section or in the Group as a whole then there would have to be a contraction, consolidation or closure of the section. In the worst-case scenario this would lead to the complete closure of the Group; and
  - internal controls. The group has in place systems of internal controls that are designed to provide protection against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies.

### **Oxshott Community Hub**

The rebuilding of the Scout and Guide Hut commenced in Summer 2023 and completed in July 2024 and is now referred to as the Oxshott Community Hub.

During the financial period from April 2024 to March 2025, grants totalling approx. £540k were received from Your Fund Surrey and Elmbridge Borough Council. Spend incurred relating to the Community Hub during the same period was £620k. All expenses due to the contractor are settled, except for a 5% retention of £32k which is due to the contractor 1 year post completion (July 2025). Grants received are deemed restricted funds for the sole purpose of the Community Hub project.

Since completion of construction in July 2024, the income and expenditure of the Community Hub reflects the ongoing expected level and nature of costs and income e.g. hire of the site and usage by Scouts and Guides and expenditure relating to the operation of the land and buildings including insurance, utility expenses and repairs and maintenance. Income and expenses relating to the Community Hub are managed through the Joint Management Committee.

A flooding incident in November 2024 is not expected to adversely affect the income and expenditure of the Community Hub. Repairs are due to take place in Autumn 2025 and the cost of the repairs are expected to be covered through insurance.

The Community Hub is under 50:50 ownership between Guides and Scouts, therefore 1<sup>st</sup> Oxshott Scouts will report 50% of the receipts and payments relating to the Community Hub from 23/24 year going forward.

The membership of the Joint Management committee includes the Chairman, Treasurer, Secretary and Group Scout Leader for 1<sup>st</sup> Oxshott Scouts.

All receipts and payments relating to the Community Hub are held in a separate bank account to Scout accounts.

### **Basis of preparation of accounts**

The Charity Commission requires charities with gross incomes between £250k and £500k per year to prepare accruals accounts and have them independently checked. Charities with gross incomes between £25k and £250k may prepare accounts on a receipts and payments basis.

The average income for 1st Oxshott Scouts in the five years 2018/19 to 2022/23 is £46k and the accounts have therefore always been prepared on a receipts and payments basis.

However, receipts for the 2023/24 financial year at £453k and 2024/25 at £337k (Normal income plus 50% of the income pertaining to the Community Hub) is materially more than the 5-year average, entirely due to receipt of grants, donations and funds in support of the Community Hub Project which will not be repeated in future years.

Because this elevated income is a one-off event, to ensure comparability with previous and future years and avoid a complex restatement of previous accounts, the Group has determined to use the receipts and payments basis for preparation of this year's accounts, as shown in Appendix A.

### **Financial Review 2024-25 and Reserves Policy**

| Financial Summary                | 1st Oxshott Scouts<br>A | Community Hub<br>100%<br>B | Community Hub<br>50%<br>C | Reported<br>A + C |
|----------------------------------|-------------------------|----------------------------|---------------------------|-------------------|
| Opening balances 1st April 2024  | £58,492                 | £115,854                   | £57,927                   | £116,419          |
| Receipts                         | £53,935                 | £567,512                   | £283,756                  | £337,691          |
| Payments                         | -£63,445                | -£638,642                  | -£319,321                 | -£382,766         |
| Movement                         | -£9,510                 | -£71,131                   | -£35,565                  | -£45,075          |
| Closing balances 31st March 2025 | £48,982                 | £44,724                    | £22,362                   | £71,344           |

The financial year ended 31st March 2025 shows a surplus of £71,344 of which £48,982 relates to 1<sup>st</sup> Oxshott Scouts and £22,362 relates to the Community Hub (50% of the Community Hub total surplus of £44,724).

### **Assets and liabilities**

As the accounts are maintained and prepared on a cash basis, the balance sheet in Appendix A is for reference only - the Land and Buildings valuation at the time of the accounts and the current assets being cash at bank reserves.

## **Reserves**

It is the Group's policy to hold sufficient resources to continue the charitable activities of the group for at least two years should income from fund raising activities fall short. The cash reserves for 1st Oxshott Scouts (excl Community Hub) at the year-end were £48,982, a reduction of £9,510 from prior year reserves of £58,492.

This net reduction is a result of contributions made towards the Oxshott Community Hub for completion of the project e.g. landscaping and new equipment not covered by the construction grants and also up front contribution to costs like insurance premium pending steady income stream from hall hire commencing.

The ongoing normal operations of the Scout group have been broadly met with normal fundraising activities and subscriptions as the Trustees would expect.

Appendix A provides the income and expenditure details supported by notes to the accounts.

## **1st Oxshott Scouts Financial Review**

Receipts were £53,935 and payments were £63,445 resulting in a net deficit for the year of £9,510. The closing balance for the year was therefore £48,982.

- Gross membership fee income increased versus prior year, with an increase in capitation paid to the district
- Main fundraising events – Christmas Trees and Fireworks contributed broadly the same level of net surplus as prior year
- As agreed with the Oxshott Community Hub Management Committee, Scouts and Guides will pay a termly contribution for usage of the Community Hub. For this financial year, £2,270 has been paid for 2 terms – Autumn 2024 and Spring 2025.
- Activity receipts (for camps, activity weekends, weekly planned activities, etc.) fluctuate from year to year depending on the number and nature of activities and the dates that advance payments are received. The cost of activities is covered by subscriptions, additional receipts and net profit from fundraising activities
- Bank Interest was £332 on reserve account

## Approvals

These accounts were discussed and approved by correspondence with the 1<sup>st</sup> Oxshott Trustee Committee on 15<sup>th</sup> July 2025.

Signed and Dated:

*James Faux*

*Deborah Wall*

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**James Faux**

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**Deborah Wall**

Chairperson

Treasurer

*Anja Davidson*

*Nicola Bond*

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**Anja Davidson**

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**Nicola Bond**

Group Lead Volunteer

Secretary

## Appendix A

| <u>Income and expenditure account</u>                             | <u>Notes</u> | £                 | £                 |
|---|--------------|-------------------|-------------------|
| <u>1st Oxshott Scouts</u>   | 1, 2         | <u>2024/ 2025</u> | <u>2023/ 2024</u> |
| Subscriptions   | 3            | 15,059            | 11,379            |
| Less: Capitation paid to District                                 | 3            | -6,304            | -5,162            |
|   |              | <b>8,754</b>      | <b>6,217</b>      |
| <u>Income</u>   |              |                   |                   |
| Christmas trees   | 4            | 27,734            | 28,481            |
| Fireworks   | 4            | 3,883             | 3,033             |
| Uniform   | 5            | 245               | 560               |
| Contributions to camps and activities                             | 6            | 12,701            | 13,071            |
| Other income - interest, donations, fundraising                   | 7            | 619               | 1,222             |
|   |              | <b>53,935</b>     | <b>52,585</b>     |
| <u>Expenditure</u>  |              |                   |                   |
| Christmas trees   | 4            | -14,752           | -15,743           |
| Fireworks expenses  | 4            | -2,323            | -1,609            |
| Electricity, Water & Broadband                                    |              | -                 | -1,528            |
| Cleaning  |              | -                 | -235              |
| Uniform   | 6            | -                 | -1,854            |
| Expenditure on camps and activities                               | 6            | -31,614           | -23,004           |
| Equipment   | 6            | -                 | -2,119            |
| Badges, scarves, woggles and books                                | 6            | -                 | -2,220            |
| Other expenditure - advertising, IT, OSM fees, stationary         | 8            | -300              | -391              |
| Community Hub Subs  | 9            | -2,270            | -                 |
| Exceptional Items - Replacement Hut Expenditure                   | 10           | -12,186           | -                 |
|   |              | <b>-63,445</b>    | <b>-48,703</b>    |
| <b>Surplus/Deficit</b>  |              | <b>-9,510</b>     | <b>3,882</b>      |
| <b>Cash b/fwd</b>   |              | <b>58,492</b>     | <b>54,610</b>     |
| <b>Cash c/fwd</b>   |              | <b>48,982</b>     | <b>58,492</b>     |
| <u>Community Hub</u>  |              |                   |                   |
| <u>Income</u>   |              |                   |                   |
| Grants & Donations  | 11           | 537,332           | 800,903           |
| Hall Hire   | 12           | 8,591             |                   |
| Other income  | 13           | 21,588            |                   |
|   |              | <b>567,512</b>    | <b>800,903</b>    |
| <u>Expenditure</u>  |              |                   |                   |
| Building Related Expenses   | 14           | -619,172          | -725,513          |
| Hub Kit Out & Opening   | 15           | -10,884           |                   |
| Utilities incl. Insurance   | 16           | -8,276            | -756              |
| Other Expenditure   | 17           | -310              |                   |
|   |              | <b>-638,642</b>   | <b>-726,268</b>   |
| <b>Surplus/Deficit</b>  |              | <b>-71,131</b>    | <b>74,635</b>     |
| <b>Cash b/fwd</b>   |              | <b>115,854</b>    | <b>41,220</b>     |
| <b>Cash c/fwd</b>   |              | <b>44,724</b>     | <b>115,854</b>    |
| <i>Cash c/fwd – 50% reported by 1<sup>st</sup> Oxshott Scouts</i> |              | <i>22,362</i>     | <i>57,927</i>     |
| <u>Combined Oxshott Scouts and Community Hub</u>                  |              |                   |                   |
| <b>1<sup>st</sup> Oxshott Scouts</b>                              |              | <b>48,982</b>     | <b>58,492</b>     |
| <b>Community Hub (50%)</b>  |              | <b>22,362</b>     | <b>57,927</b>     |
| <b>Total Cash c/fwd</b>   |              | <b>71,344</b>     | <b>116,419</b>    |

**1st Oxshott Scout Group**  
**Balance Sheet for representing Land and Buildings value and Cash at Hand**  
**as at 31 March 2025**

|  |       | 2024/25          | 2023/24        |
|--|-------|------------------|----------------|
|  | Notes | £                | £              |
| <b>Fixed Assets</b>                        |       |                  |                |
| Land and buildings                         | 18    | 1,000,000        | 160,000        |
| <b>Current assets</b>                      |       |                  |                |
| Cash at bank and in hand                   |       |                  |                |
| 1 <sup>st</sup> Oxshott Scouts             |       | 48,982           | 58,492         |
| Community Hub [50%]                        |       | 22,362           | 57,927         |
|  |       | <b>1,071,344</b> | <b>276,419</b> |
| <b>Represented by reserves, which are:</b> |       |                  |                |
| Book value of land and buildings           |       | 1,000,000        | 160,000        |
| Unrestricted funds – Oxshott Scouts        |       | 48,982           | 58,492         |
| Unrestricted funds – Community Hub         |       | 5,964            | -              |
| Restricted funds – Community Hub           |       | 16,397           | 57,927         |
| Construction Retention [50% of £32,795]    |       | 16,397           | 57,927         |
|  |       | <b>1,071,344</b> | <b>276,419</b> |

## Notes to the accounts

### 1. Accounting policies

#### **Accounting convention**

The financial statements have been prepared on the receipts and payments basis under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) together with other applicable accounting standards. There have been no changes in the accounting policies.

#### **Incoming resources**

All income is generally accounted for when received. No accruals have been made in the accounts.

#### **Resources expended**

Expenditure is recognised when paid out, either by the group, or on its behalf by persons who will be reimbursed. At the balance sheet date, the Group had no material unpaid obligations although expenditure reimbursed after the year is treated as outstanding payments. This accounting policy means that occasionally two years expenses are expensed in one set of accounts.

#### **Tangible fixed assets and depreciation**

Land and buildings are noted in the balance sheet at cost value. Income and expenditure relating to the building is fully recognised on a receipts and payments basis. No value is attributable to other equipment, which is written off on acquisition.

#### **Restricted funds**

These amounts can, by law, only be used for specified purposes. Grants relating to the Community Hub are deemed restricted to the development of the Community Hub.

#### **Gifts in kind**

Gifts in kind, whether of labour or physical goods, are not valued in the accounts.

**2. Remuneration of employees and trustees**

There were no employees during the year 2024/25 and no remuneration was paid to Trustees in 2024/25.

**3. Subscriptions**

Subscriptions are in the vast majority, collected by monthly Direct Debit. The increase year on year relates materially to an increase in member rates. Subscriptions can be accompanied by Gift Aid for UK Tax Payers however no Gift Aid claim was made in this financial year.

**4. Fundraising - Christmas Trees & Fireworks**

To comply with the Scout Association recommended practices this is shown under gross income and gross expenditure.

- The net surplus for Christmas Trees in 2024/25 was £12,982. This compares to a prior year amount of £12,738.
- The net surplus for Fireworks in 2024/25 was £1,560 This compares to a prior year amount of £1,424.

**5. Uniform**

Uniform is shown as a separate item in the accounts to reflect the purchase of scruff kit used for camps and activities.

**6. Income and expenditure for camps and activities**

Approx. £13,000 of parental contributions passed through the accounts. Expenditure is higher than the contributions as many activities are partly funded through subscriptions and fundraising, making activities more affordable. Expenditure total for this year includes spend on equipment, scruff kit (uniform) and badges and will not be reported as separate items as per prior years.

**7. Other income**

This includes donations, income tax refunds on gift aid subscriptions and interest on bank accounts.

**8. Other expenditure**

Other expenditure includes advertising, IT and stationery costs. We also use Online Scout Manager (OSM) which is an invaluable tool for reducing some of the more time consuming administrative duties for our leaders and those who arrange

camps and activities. It also helps with keeping up to date badge records, registers, personal details and sending out invitations and collecting responses for camps and activities. During the 2024/25 financial year, the trustees did not use the hardship fund.

**9. Community Hub Subs**

Scouts and Guides contribute a termly amount towards the usage of the Community Hub as their primary site for hosting meetings. These subs cover the costs of insurance, maintenance and utilities of the Hub.

**10. Exceptional Items – Replacement Hut Expenditure**

Scouts contributed approx. £12k towards one off costs relating to the new Community Hub. These funds were built up by Scouts over the prior years and held in reserve for the benefit of the Community Hub. These funds were used for landscaping, fencing and equipment and other items approved and agreed by the Community Hub Management Committee.

**Community Hub**

**11. Grants**

Grants received from Your Fund Surrey and Community Infrastructure Levy for the construction of the Community Hub.

**12. Hall Hire**

Income relating to hire of the Community Hub to non Scouts and Guides users.

**13. Other Income**

Other income relates to contributions from Guides and Scouts towards the Community Hub to fund initial set up costs, equipment, landscaping etc. This income also includes Guides and Scouts subscriptions.

**14. Building Related Expenses**

Expenses relating to the construction of the Community Hub.

**15. Hub Kit Out & Opening**

Costs relating to the initial kit out and opening of the Community Hub, including landscaping, equipment and opening costs.

**16. Utilities**

Utility expenses relating to the Community Hub are managed by the Joint Management Committee, reported under the Community Hub element of the accounts and shared 50:50 with Guides. These costs include insurance, water, electricity and cleaning.

**17. Other Expenditure**

Some expenditure relating to the flooding event at the hub was incurred, these costs are expected to be re-imbursed through insurance.

**18. Land and buildings**

As at 31<sup>st</sup> March 2025, the value attributed in this report is the replacement value per recent construction costs and noted on insurance policy.

The premises are owned by the Scout Association which holds it in trust for the Group.



**Section A**

**Independent Examiner's Report**

|   |   |                                |        |
|---|---|--------------------------------|--------|
| <b>Report to the trustees/<br/>members of</b> | Charity Name<br>1st Oxshott Scout Group |                                |        |
| <b>On accounts for the year<br/>ended</b>     | 31 <sup>st</sup> March 2025             | <b>Charity no<br/>(if any)</b> | 305734 |
| <b>Set out on pages</b>                       | 9 to 14                                 |                                |        |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2025.

**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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

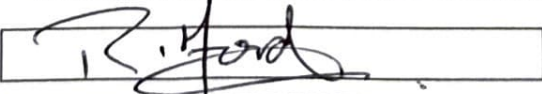
**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

**Signed:**  **Date:** 5<sup>th</sup> September 2025

**Name:** Russell Ford

**Relevant professional qualification(s) or body (if any):** FCA (ICAEW)

**Address:** Applegarth, Blundel Lane  
COBHAM  
Surrey KT11 2SY

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None