

**4th Itchen (Netley) Sea Scout Group
Income and Expenditure Account
for the year ended 31st December 2024**

<u>2023</u>		<u>2024</u>
Income:		
11559.00 Subscriptions		21967.30
3075.34 Gift Aid		0.00
3363.22 Activities		3100.83
0.00 Fund Raising		678.98
3727.10 Donations		1000.00
0.00 Sundry Income		225.94
100.52 Interest		95.99
<u>21825.18</u>		<u>27069.04</u>
Expenses:		
4133.00 Membership Fees		5106.00
3778.85 Activities		8814.09
2781.75 Utilities		2755.21
3075.90 Insurance		3469.49
2568.94 Repairs and Renewals		3618.60
1066.76 Uniforms and Badges		521.50
2000.50 Equipment		7523.31
150.01 Sundry Expenses		1549.43
<u>19555.71</u>		<u>33357.63</u>
<u>2269.47</u> Net income for the year		<u>-6288.59</u>

4th Itchen (Netley) Sea Scout Group
Balance Sheet as at 31st December 2024

<u>2023</u>		<u>2024</u>
Current Assets:		
3470.21 Main Bank Account		9091.45
15100.52 Deposit Account		5196.51
4923.11 Hall Account		2778.71
596.13 Squirrells Account		431.13
513.34 Beavers Account		485.84
511.73 Cubs Account		569.02
511.20 Scouts Account		784.99
<u>25626.24</u>		<u>19337.65</u>
Represented by:-		
Capital Account		
23356.77 Opening balance		25626.24
2269.47 Net income for the year		-6288.59
<u>25626.24</u> Closing balance		<u>19337.65</u>

Account Examiner's Report:

I have examined the annexed Income and Expenditure Account for the year ended 31 December 2024 together with the above Balance Sheet as at the same date. I consider the Accounts to be a true record of the transactions that have been made during the year.

Signed: 
E W Gerrey

Date: 26/3/26

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the 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

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. 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 but encouraged as best practice)

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

The Group is managed by the Group Trustee Board, 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.

Policies and procedures adopted for:

The Trustee Board consists of the Chair, Treasurer and 9 other trustees (including 1 Ex Officio Trustee) and meets every 2 months.

a) the induction and training of trustees;

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

b) trustee' consideration of major risks and the systems and procedures to manage them

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

The trustees maintain a comprehensive risk register that identifies key risks. Risks can be consolidated into ten key risk categories: Safeguarding Failures, Safety Management Breakdown, Programme Quality & Delivery, Property & Equipment Management, Governance & Oversight Failures, Financial Mismanagement, Legal & Regulatory Non-Compliance, Volunteer Management Issues, Data Protection Breaches, and Reputational Damage.

The trustees have collective responsibility for risk management, with designated leads for key risk areas. Each risk is assessed for both impact and likelihood using a 1-4 scale based on Scouting Association descriptors.

The assessment has identified four higher-risk areas: Safeguarding, Safety Management, Property and Equipment, and Legal & Regulatory Non-Compliance. Controls are in place across all areas including mandatory safeguarding training for all leaders, enhanced DBS checks for relevant roles, and clear escalation procedures through Scout Association channels. Safety management is supported by qualified instructors, regular equipment inspections, and comprehensive insurance coverage. Property and Equipment controls are enhanced by appropriately skilled volunteers who can identify when we need to bring in external support. Legal compliance controls include regular review of the POR and governing documents.

Future Improvements

During 2025-26, the trustees will strengthen risk management by ensuring all red-rated risks are discussed at each trustee meeting, with each risk area subject to timely comprehensive review. We will centralise record-keeping systems to eliminate single points of failure and establish systematic reporting templates that enable trustees to gain appropriate assurance about operational delivery.

Section C	Objectives and activities
<p>Summary of the objects of the charity set out in its governing document</p>	<p>The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p>The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.

Summary of the main activities in relation to these objects

Throughout the year, the Group has delivered a comprehensive programme that directly supports Scouting's purpose of actively engaging young people in their personal development while empowering them to make positive contributions to society.

Personal Development and Adventure

Our sections provided outstanding adventurous experiences including sailing trips, REEF activities, residential camps, hiking expeditions, and water sports opportunities. Despite significant facility challenges with our hall, leaders demonstrated exceptional adaptability in securing alternative accommodation, ensuring programme delivery continued without compromise.

Living Our Values

When safety concerns were identified with hall facilities, trustees and leaders acted with integrity, prioritising member and community safety over operational convenience. When safeguarding concerns were escalated, they were investigated thoroughly with leaders found to have behaved and reported appropriately, reinforcing our values of integrity and respect.

Community Contribution

Young people made positive contributions to society through participation in Remembrance Day events, fundraising for the Poppy Appeal, and helping to run local community events. The Group maintained its commitment to ensuring financial concerns are not a barrier to participation, providing support to members facing personal challenges

Programme Delivery

Through sleepovers, camps, badge work, and varied indoor and outdoor activities, sections provided opportunities for spiritual reflection, personal growth, and skill development. The maintenance of high membership levels despite facility challenges demonstrates the Group's success in creating an engaging programme that fulfills Scouting's core purpose of youth development and empowerment.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Group successfully navigated a challenging year, maintaining a varied and engaging programme despite significant facility disruptions. Leaders demonstrated exceptional adaptability and resilience, ensuring high membership levels were sustained throughout operational challenges.

The trustees embraced the steep learning curve of Charity governance.

The Group maintained strong community engagement and upheld its commitment to inclusion, supporting members facing personal and financial difficulties to ensure barriers don't prevent participation in Scouting.

Finances remain soundly managed

Section E

Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 12 months running costs, circa £10,000. This would cover Utilities, Insurance and key annual costs.

The Group held reserves of approximately £10,000 against this at year end. This is at the level required for operating expenses.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Further financial review details (optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives; 	<p>The Group's key source of funds comes from monthly membership fees paid by parents on behalf of their children who take part in regular scouting activities. Additional funds come from donations given to the group or off the back of specific fundraising activity undertaken by the Scout Group.</p> <p>The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.</p> <p>All monies received have been used to support a strong programme of regular Scouting activities for our young people, delivered by our leaders and volunteers.</p> <p>The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.</p>
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Section F Other Optional Information

<p>Plans for future periods (details of any significant activities planned to achieve them)</p>	
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Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	<i>SJB</i>	
Full name(s)	SARAH JANE BAEK	
Position (eg Secretary, Chair)	CHAIR	
Date	10 4 10 17 2024 5	

**Independent Examiner's Report to the Trustees
4th Itchen South (Netley) Scout Group
For the Period Ended 31 December 2024**

I report on the accounts of the charity for the period ended 31st March 2026.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Signed: *E W Gerrey*

Name: E W Gerrey

Address:
20 Chatsworth Road
Bitterne
Southampton
SO19 7NJ

Date: 16 April 2026