Treasurer's Report 2025/26



6th JULY 2026

2nd Farnham (Hale) Scout Group
Authored by: Ken Allan
treasurer@2ndfarnhamscouts.org.uk
Presented at AGM 9th July 2026

Scouts

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2. Structure

2nd Farnham (Hale) Scout Group finances are held in six separate bank accounts. The Group account is the main account which receives membership fees, pays termly amounts to each Section and handles all aspects of hut maintenance and utilities. Major expenditure from the Group account is authorised by the Executive Committee. A separate account (the "Hut Fund") was opened during 2025 to hold money set aside (ringfenced) for major refurbishment project(s) or emergency maintenance of the hut. In addition to the Group account and the Hut Fund, each Section (Beavers, Cubs and Scouts) has its own individual account. These accounts receive a termly payment from the Group account and are used by the Section Leaders to run the weekly activities, special events and camps. The final account is a special deposit account which contains a legacy amount from the late Hazel Mosley and may be accessed at the discretion of the Group Lead Volunteer (GLV) to fund those members who may otherwise be unable to participate in the activities that are on offer.

The Explorer section operates at a District level and as such the finances for this section are not reported as part of the 2nd Farnham (Hale) Scout Group accounts.

3. Group Account

Balance 01-April-2025			
Bank account	£19,445.81		
Cash	£ 512.09		
Total	**£19,957.90**		
Income	2025/26	2024/25 (comparison)	
Hut Hire	£ 4,032.00	£ 3,760.00	
Subs	£ 9,230.61	£ 9,321.88	
Donations	£ 213.16	£ 10,290.00	(Note 1)
Wood.Woggle	£ 5,147.31	£ 4,325.56	
Xmas Trees	£ 5,135.14	£ 4,454.87	
Carnival	£ 627.93	£ 677.27	
AGM	£ 123.74	£ 129.62	
Family Camp	£ 67.93	£ 105.96	
Equip. sales	£ 90.00	£ 563.00	
Jumble sales	£ 1,607.31	£ 1,825.09	
Gift Aid	£ 8,526.07	£ 0.00	(Note 2)
Misc.	£ 0.00	£ 0.00	
TOTAL	£34,801.20	£35,453.25	
Expenditure	2025/26	2024/25 (comparison)	
Insurance	£ 1,649.37	£ 1,019.36	(Note 3)
Ground Rent	£ 530.00	£ 530.00	
Gas	£ 758.99	£ 833.29	
Electricity	£ 1,097.10	£ 1,128.06	
Water	£ 239.57	£ 172.01	
Equipment	£ 1,540.66	£ 1,542.00	
Hut maint.	£ 2,770.86	£ 8,633.17	(Note 4)
Section Subs	£ 3,885.00	£ 3,931.00	
Fees	£ 5,149.50	£ 4,798.50	
Wood.Woggle	£ 2,386.28	£ 1,062.65	
Xmas Trees	£ 3,813.60	£ 3,658.80	
Carnival	£ 49.84	£ 87.67	
AGM	£ 131.79	£ 180.63	
Family Camp	£ 73.23	£ 105.96	
Scout Shop & OSM	£ 1,496.74	£ 1,129.23	

Leader Training	£ 120.00	£ 80.00
Jumble Sales	£ 38.00	£ 124.95
Transfer to Hut Fund	£20,000.00	£ 0.00
Misc.	£ 97.26	£ 0.00
TOTAL	£45,827.79	£29,017.28
Delta	**£-11,026.59 (Note 5)**	**£ 6,435.97**

Balance 31-March-2026

Bank account	£ 8,325.85
Cash	£ 605.46
Total	**£ 8,931.31**

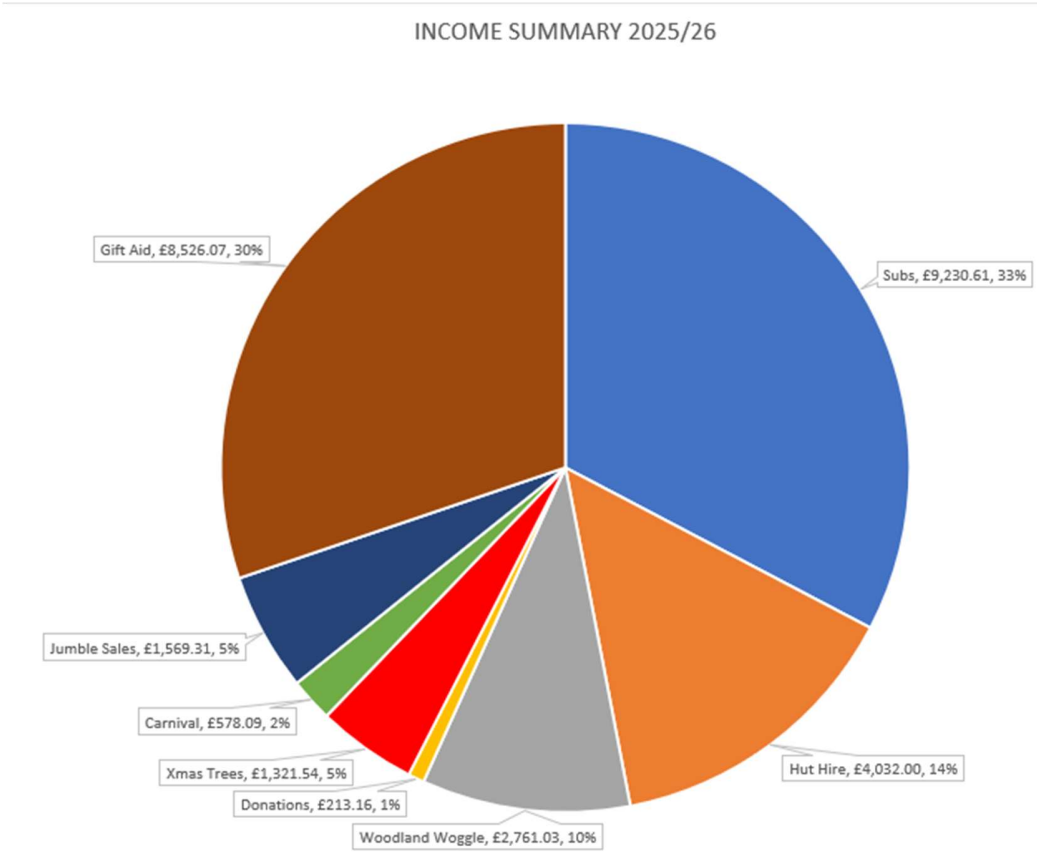
Note 1: Donation during 2024/25 included £10,260 grant from Surrey County Council for (a) electrical safety upgrades and (b) ceiling acoustic attenuation.
Note 2: Gift Aid reclaimed for previous 4 tax years. The is shown as income to the Group account and then as expenditure when it was transferred to the "Hut Fund".
Note 3: Insurance provider (SAGIC) no longer able to provide cover for scout hut, so had to change provider to Unity (specialist insurance for scout groups) which resulted in considerable increase in insurance cost.
Note 4: The hut maintenance cost for 2024/25 included £6,400 of electrical safety upgrades, which were 75% funded by Surrey County Council grant.
Note 5: The -£11,026.59 delta is because a separate bank account for "Hut Fund" was opened and the pre-existing ringfenced amount of £10,524.28 was transferred from the group account to this "Hut Fund" account. If the £10,524.28 is neglected, then the true operating delta for the year is **-£502.31**

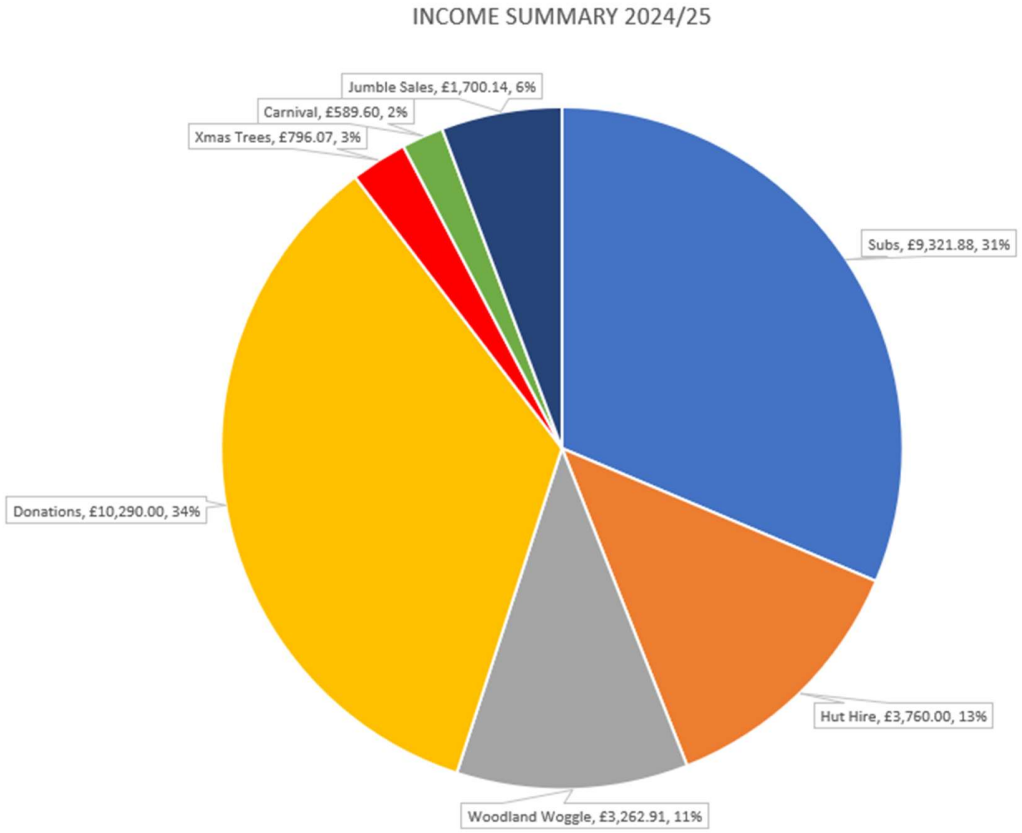
Gross income to be reported to Charity Commission = £26,083.46
Gross spending to be reported to Charity Commission = £25,525.50
(Figures reported to Charity Commission are calculated as per the Charity Commission guidelines and do not include some items of income and expenditure.)

The Scout Group balance has decreased by £11,026.59 over the 2025/25 period to an amount of £8,931.31. An amount of £20,000.00 was transferred to a new account (Hut Fund) dedicated for specific refurbishment projects / emergency maintenance of the hut. The £20,000.00 comprises the previously ringfenced amount of £10,524.28, plus £1,000.00 operating "profit" from 2024/25 period plus £8,475.72 of the £8,526.07 gift aid refund received. The available balance of £8,931.31 complies with the group reserves policy of £4,200 minimum.

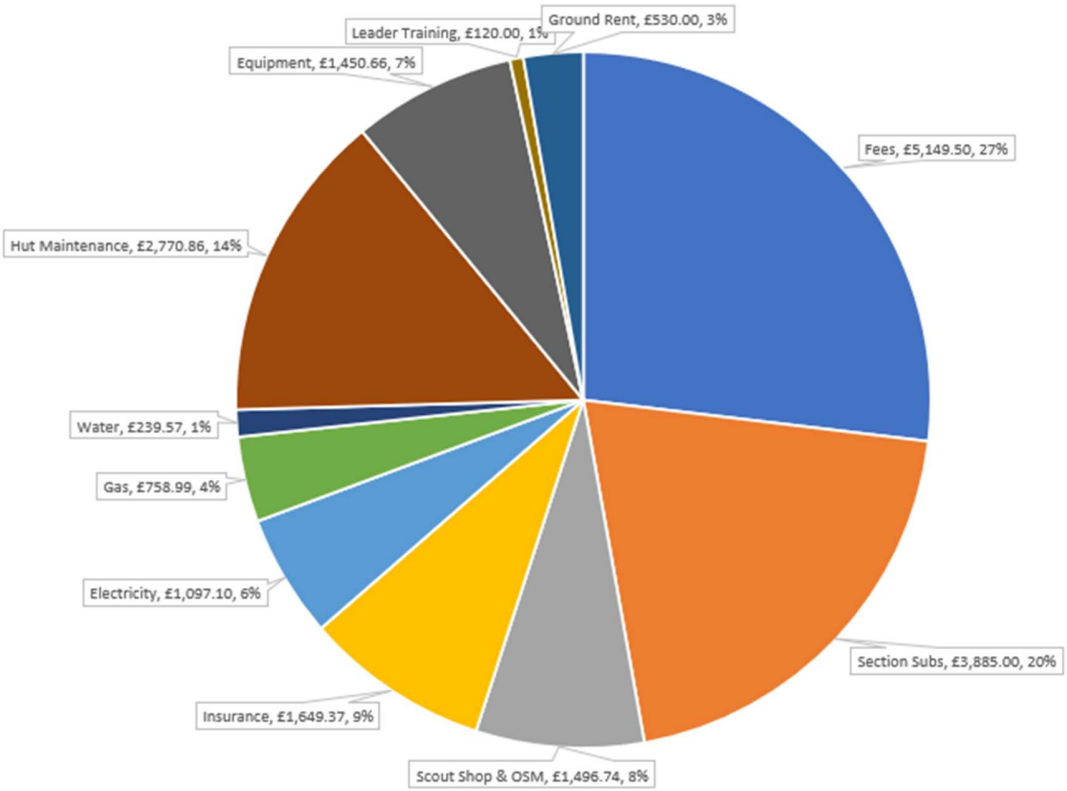
The financial outcome for 2025/26 shows a minor “loss” of around £500 but the balance is still healthy. This year saw the successful reclaim of around £8,500 gift aid from HMRC. This covers the past 4 tax years. Going forward, approximately £2,000 is expected annually from gift aid tax refunds. Excluding the gift aid refund, this financial year had similar levels of income and expenditure to previous. Profit from the Woodland Woggle (£2,761) was slightly below previous years due to increased food costs and pricing will be reviewed for the 2026 event. Profit from the sale of Christmas trees (£1,322) was higher than the previous year, reflecting the increase in selling prices. Jumble sales were held on two occasions and these provided a very worthwhile £1,569 profit, which is comparable to previous year. The profit of £578 from the Hale Carnival was also comparable to previous year. Expenditure levels were similar to the previous year. Utility costs were slightly lower due to a new contract with a different supplier. The “running costs” have risen to nearly £16,000 per year (reflecting higher annual fees from District and increased cost of insurance) and are met by a combination of subs (£9,231) and fundraising (primarily Woodland Woggle, Jumble Sales and Christmas Tree sales). The Group paid £678 for re-waterproofing and repairs to three of the large canvas mess tents and was also able to invest in an additional 4-person tent, carrying boxes/stands for the cooking grills and six new fire bowls.

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

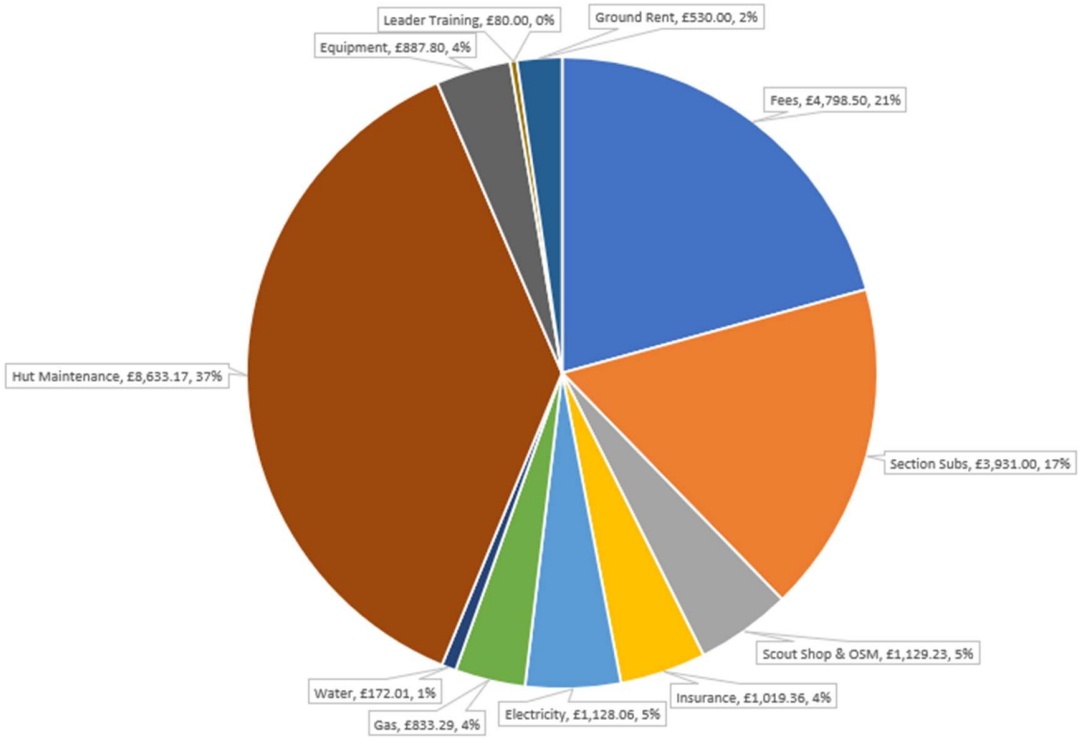

INCOME SUMMARY 2025/26
Gift Aid, £8,526.07, 30%
Subs, £9,230.61, 33%
Jumble Sales, £1,569.31, 5%
Carnival, £578.09, 2%
Xmas Trees, £1,321.54, 5%
Donations, £213.16, 1%
Hut Hire, £4,032.00, 14%
Woodland Woggle, £2,761.03, 10%


INCOME SUMMARY 2024/25
Jumble Sales, £1,700.14, 6%
Carnival, £589.60, 2%
Xmas Trees, £796.07, 3%
Subs, £9,321.88, 31%
Donations, £10,290.00, 34%
Hut Hire, £3,760.00, 13%
Woodland Woggle, £3,262.91, 11%

EXPENDITURE SUMMARY 2025/26



EXPENDITURE SUMMARY 2024/25



4. The “Hut Fund”

During the 2025/26 period, a new interest-bearing account was opened to manage the funds which are reserved for either major refurbishment project(s) or emergency maintenance of the hut. Prior to this, the “hut fund” had been managed as a ring-fenced amount within the main group bank account. Moving to a separate account allows a modest bank interest rate to be applied. There have been no withdrawals from this account during the period.

Balance 01-April-2025	£ 0.00	(£10,524.28 was ringfenced within the Group account)
Deposits:	£10,524.28	
	£ 1,000.00	(“profit” from 2024/25)
	£ 8,475.72	(transferred from Group account)
Interest	£ 41.07	
Balance 30-March-2026	£20,041.07	

5. Scout Account

Balance 01-April-2025		
Bank account	£ 1,874.18	
Cash	£ 0.00	
Total	**£ 1,874.18**	

Income	2025/26	
Subs	£ 1,350.00	
Summer Camp ‘25	£ 5,772.46	(Note 1)
Summer Camp ’26	£ 0.00	
June Camp	£ 986.25	
March hike	£ 244.80	
Pirate Camp	£ 435.00	
Sailing/Paddleboard	£ 462.00	
Panto	£ 237.64	
Climbing	£ 266.56	(Note 2)
Odiham Exped.	£ 86.40	
Miscellaneous	£ 0.00	
TOTAL	£ 9,841.11	

Expenditure	2025/26	
Summer Camp ‘25	£ 5,755.30	(Note 1)
Summer Camp ‘26	£ 0.00	
Autumn Camp	£ 100.00	(Note 3)

June Camp	£	554.01	
March hike	£	207.41	
Pirate Camp	£	448.00	
Sailing/Paddleboard	£	460.00	
Panto	£	393.10	
Odiham Exped.	£	159.81	
FAST museum	£	144.00	
Metal Detecting	£	320.00	
Poole Camp	£	116.00	(Note 4)
Craft	£	171.77	
Food	£	177.10	
Equipment	£	8.99	
Miscellaneous	£	0.00	
TOTAL	£	9,015.49	

Delta	**£**	**825.62**

Balance 31-March-2026		
Bank account	£	2,699.80
Cash	£	0.00
Total	**£**	**2,699.80**

Note 1: £227.50 expenditure for Summer camp 2025 was accounted for in 2024/25 reporting period. Overall camp deficit was £210.34.
Note 2: £570.00 invoice for climbing still pending at end of 2025/26 reporting period
Note 3: £728.63 income and £632.77 expenditure for Autumn camp 2025 was accounted for in 2024/25 reporting period. Overall camp deficit was £4.14.
Note 4: Deposit paid for Poole camp

The Scouts account remains in a healthy state. The “profit” is mainly due to £570 invoice for climbing session which is yet to be received. As well as the main summer camp, Scouts ran a June camp, a Pirate camp and an expedition to Odiham. Other activities included canoe/paddleboarding, a metal detecting session, a visit to the FAST museum and the panto. Current bank balance means that there is scope to subsidise camp and/or other activities during 2026/27 period.

6. Cub Account

Balance 01-April-2025		
Bank account	£	592.47

Cash	£	0.00	
Total	**£**	**592.47**	

Income	2025/26	
Subs	£ 1,515.00	
Summer Camp '25	£ 1,993.36	(Note 1)
District Fun Day	£ 181.36	
Spring Camp '25	£ 38.50	
Panto	£ 275.64	
Miscellaneous	£ 0.00	
TOTAL	£ 4,003.86	

Expenditure	2025/26	
District Fun Day	£ 185.67	
Spring Camp '25	£ 5.17	
Summer Camp '25	£ 2,308.57	(Note 1)
Panto	£ 533.49	
Craft Session	£ 435.00	
Spring Camp '26	£ 216.00	(Note 2)
Craft	£ 156.14	
Food	£ 134.94	
Equipment	£ 53.73	
Miscellaneous	£ 19.68	
TOTAL	£ 4,048.39	

Delta	**£**	**-44.53**

Balance 31-March-2026		
Bank account	£	547.94
Cash	£	0.00
Total	**£**	**547.94**

Note 1: £341.90 income and £421.60 expenditure for Summer camp 2025 was accounted for in 2024/25 reporting period. Overall camp deficit was £394.91.
Note 2: Deposit paid for 2026 Spring camp (May 2026).

The Cubs account remains in a reasonable state. As well as the main summer camp, Cubs ran a Spring camp and attended District Fun Day. Other activities included a craft session and panto, both of which were subsidised from Cub section funds.

7. Beavers Account

Balance 01-April-2025	
Bank account	£ 760.09
Cash	£ 0.00
Total	**£ 760.09**

Income	2025/26
Subs	£ 1,020.00
Bazazz	£ 125.00
District Fun Day	£ 270.00
Panto	£ 209.00
	£ 1,624.00

Expenditure	2025/26
Skiing	£ 225.00
Bazazz	£ 181.00
District Fun Day	£ 240.00
Panto	£ 505.41
Craft	£ 172.33
Food	£ 93.06
Equipment	£ 114.75
	£ 1,531.55

Delta	**£ 92.45**

Balance 31-March-2026	
Bank account	£ 852.54
Cash	£ 0.00
Total	**£ 852.54**

The Beavers account remains in a healthy state. As well as regular craft activities, the Beavers have enjoyed skiing, District Fun Day, Bazazz and a (subsidised) trip to the panto. Beavers also purchased a parachute and a flint & steel set.

8. Hazel Mosley Fund (HMF)

The HMF is a hardship fund left as a legacy by former Cub leader Hazel Mosley. This year the HMF has helped with £300 of support for camp fees, termly subs and activities. The remaining balance of £4,225 is projected to last around 10 years.

9. Outlook for 2026/27 period

All section balances remain healthy and this should enable a varied programme of activities for the young people in all age groups for the coming year. Funding of the sections from the group account is anticipated to remain the same (£15/member/term) for the 2026/27 period.

The group “running costs” are anticipated to remain at around £16,000 per year. These running costs are expected to be met by the usual combination of (a) termly fees, (b) fundraising and (c) hut hire. Membership numbers are steady and the termly subs will remain the same (£40/member/term) for the 2026/27 period, however the trustee committee will be asked to consider this figure for the following (2027/28) period. The main fundraising event is expected to be the Woodland Woggle (May 2026) which should realise a similar profit figure (£3,000) to previous years. Planned fundraising events, Jumble sale (June and November 2026) and the sale of Christmas Trees (December 2026) are expected to provide additional income. Sadly, there is no Hale Carnival planned during 2026. Proceeds from hut hire are anticipated to be steady at the 2025/26 levels. Approximately £2,000 is anticipated as gift aid tax refund during 2026/27.

10. Appendix 1 – Official finance summary to District

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

2nd Farnham (Hale) Scout Group (Charity no. 803053)
Receipts and payments account

	Year start date		Year end date
For the year from	01/04/2025	To	31/03/2026

Receipts and payments

	2025/26 Unrestricted funds £	2025/26 Restricted funds (Hut) £	2025/26 Restricted funds (HMF) £
Receipts			
Donations, legacies and similar income			
Membership subscriptions	9,150.61	-	-
Donations	213.16	-	-
Legacies	-	-	-
Gift Aid	8,526.07	-	-
Transfer from Unrestricted to Resticted	-	9,476	0.04
Sub total	17,889.84	9,476	0.04
Grants			
Maintenenace grant	-	-	-
Other grants	-	-	-
Sub total	-	-	-
Fundraising events (gross)			
Woodland Woggle	5,147.31	-	-
Xmas Trees	5,135.14	-	-
Carnival	627.93	-	-
Jumble Sales	1,607.31	-	-
Other fundraising activities	191.67	-	-
Sub total	12,709.36	-	-
Scout hut income			
Hire of building	4,049.00	-	-
Sale of equipment	90.00	-	-
Other Scout hut income	-	-	-
Sub total	4,139.00	-	-
Investment income			
Bank interest	-	41.07	8.81
Building Society interest	-	-	-
The Scout Association Short Term Investment Service	-	-	-
Other investment income	-	-	-
Sub total	-	41.07	8.81
Total Gross Income	34,738.20	9,516.79	8.85
Asset and investment sales, etc.	-	-	-
Total receipts	34,738.20	9,516.79	8.85

2nd Farnham (Hale) Scout Group (Charity no. 803053)
Receipts and payments account

	Year start date		Year end date
For the year from	01/04/2025	To	31/03/2026

Receipts and payments

	2025/26 Unrestricted funds £	2025/26 Restricted funds (Hut) £	2025/26 Restricted funds (HMF) £
Payments			
Charitable Payments			
Membership subscriptions paid on (National/County/Area/District)	5,149.50	-	-
Youth programme and activities	3,885.00	-	-
Adult support and training	120.00	-	-
Ground Rent	530.00	-	-
Water and Sewerage	239.57	-	-
Electricity and Gas	1,856.08	-	-
Insurance	1,649.37	-	-
Repairs, Cleaning and Maintenance	2,770.86	-	-
Materials and equipment	1,540.66	-	-
Printing and photocopying	-	-	-
Contribution to camp costs	73.23	-	-
Scout Shop (badges & uniforms) & OSM	1,496.74	-	-
AGM expenses	131.79	-	-
Miscellaneous	20.00	-	-
Hut - hall painting	-	-	-
Bank charges	14.23	-	8.50
Hardship fund authorised usage	-	-	330.00
Transfer to from Unrestricted to Restricted	9,475.76	-	-
Sub total	28,952.79	-	338.50
Fundraising expenses			
Woodland Woggle	2,386.28	-	-
Xmas Trees	3,813.60	-	-
Carnival	49.84	-	-
Jumble Sales	38.00	-	-
Sub total	6,287.72	-	-
Total Gross Expenditure	35,240.51	-	338.50
Asset and investment purchases, etc.	-	-	-
Total payments	35,240.51	-	338.50
Net of receipts/(payments)	- 502.31	9,516.79	- 329.65
Funds last year end	9,433.62	10,524.28	4,554.46
Funds this year end	8,931.31	20,041.07	4,224.81

2nd Farnham (Hale) Scout Group (Charity no. 803053)
Receipts and payments account

	Year start date		Year end date
For the year from	01/04/2025	To	31/03/2026

Statement of assets and liabilities at the end of the year

	31/03/2026 Unrestricted funds £	31/03/2026 Restricted funds (Hut) £	31/03/2026 Restricted funds (HMF) £
Cash funds			
Bank current account	8,325.85	20,041.07	4,224.81
Bank deposit account	-	-	-
Building society account	-	-	-
The Scout Association Short Term Investment Service	-	-	-
Cash/Floats	605.46	-	-
Total cash funds	8,931.31	20,041.07	4,224.81
(agree balances with receipts and payments account)	ok	ok	ok
Other monetary assets			
Tax claim	-	-	-
Debts due from the County/Area/District/Group	-	-	-
Insurance claim	-	-	-
Sub total	-	-	-
Investment assets			
Investment property - detail	-	-	-
Quoted investments	-	-	-
Other investments - detail	-	-	-
Sub total	-	-	-
Non monetary assets for charity's own use			
Badge stock	-	-	-
Shop stock	-	-	-
Other stock	-	-	-
Land and buildings	-	-	-
Motor vehicles	-	-	-
Scouting equipment, furniture etc	-	-	-
Other	-	-	-
Sub total	-	-	-
Liabilities			
Accounts not yet paid	-	-	-
Expenses incurred but not invoiced	-	-	-
Subscriptions not yet paid	-	-	-
Loan - detail	-	-	-
Other liabilities	-	-	-
Sub total	-	-	-
Total net assets	8,931.31	20,041.07	4,224.81

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 9th July 2026 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by

Signature	Print Name
	Sarah Kay (Lead Volunteer)
	Kenneth Allan (Treasurer)

11. Appendix 2 – Independent Examiner's Report to the Trustees of 2nd Farnham (Hale) Scout Group

I report to the trustees on my examination of the accounts of the 2nd Farnham (Hale) Scout Group for the year ended 31st March 2026.

Responsibilities and Basis of Report

As the charity trustees of the 2nd Farnham (Hale) 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 2nd Farnham (Hale) 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 2nd Farnham (Hale) 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.

Signed: 

Name: Helen Bond
Relevant professional qualification or membership of professional bodies (if any): FCA member of ICAEW
Address: 1 Ullswater Close
Farnham
Surrey
GU9 0RY
Date: 29th June 2026