

5th Testwood Scouts

Receipts and payments account

Year start date		Year end date	
For the year from	Jan-25	To	Dec-25

Receipts and payments

	2025		2024	
	Unrestricted funds £	Restricted funds £	Unrestricted funds £	Restricted funds £
Receipts				
Donations, legacies and similar income				
Membership subscriptions	£ 14,681	-	£ 15,845	-
Activity fees and receipts	£ 13,453	-	£ 12,525	-
Donations	£ 310	-	£ 588	-
Legacies	£ -	-	-	-
Gift Aid	£ 3,011	-	-	-
Group membership fees from Cerberus	£ 180	-	£ 300	-
Miscellaneous	£ 37	-	-	-
Sub total	£ 31,672	-	£ 29,258	-
Grants				
Maintenence grant	-	-	-	-
Other grants	£ -	-	-	-
Sub total	£ -	-	£ -	-
Fundraising events (gross)				
Santa run/Christmas Fayre	£ 6,140	-	£ 7,623	-
Donkey Derby	£ 11,511	-	£ 8,969	-
Other fundraising activities	£ 98	-	£ 21	-
Fundraising for External charities	£ 170	-	-	-
Sub total	£ 17,919	£ -	£ 16,613	£ -
Scout HQ income				
Hire of building	£ 4,555	-	£ 4,148	-
Hire of equipment	£ -	-	-	-
Sub total	£ 4,555	-	£ 4,148	-
Investment income				
Bank interest	-	-	-	-
Savings Account 51333368	£ 96	-	£ 82	-
Other investment income	-	-	-	-
Sub total	£ 96	-	£ 82	-
Total Gross Income	£ 54,242	-	£ 50,101	£ -
Asset and investment sales, etc.				
	-	-	-	-
Total receipts	£ 54,242	-	£ 50,101	£ -

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Receipts and payments

	2025		2024	
	Unrestricted funds £	Restricted funds £	Unrestricted funds £	Restricted funds £
Payments				
Charitable Payments				
Membership subscriptions paid on	£ 6,386		£ 7,137	-
Youth programme and activities	£ 16,790		£ 19,293	-
Adult support and training	£ 150		£ 175	-
Rent	£ 500		£ 500	-
Utilities	£ 2,945		£ 3,033	-
Insurance	£ 2,158		£ 1,992	-
Repairs and Renewals	£ 2,318		£ 1,796	-
Materials and equipment	£ 1,153		£ 4,763	1,328
Stationery and Printing	£ 91		£ 457	-
Contribution to camp costs	£ -			-
Uniforms/badges/clothing	£ 752		£ 2,197	-
AGM and trustee expenses	£ 50		£ 86	-
Cleaning	£ 1,184		£ 288	-
Gift Aid paid to Explorers	£ -			-
Sundries	£ 105		£ 115	-
Sub total	£ 34,582	-	£ 41,832	1,328
Fundraising expenses				
Santa Run/Christmas Fayre	£ 2,051	-	£ 2,638	-
Donkey Derby	£ 5,012	-	£ 3,402	-
Other fundraising costs		-	-	-
Monies raised for external charities	£ 170	-		-
Sub total	£ 7,232	-	£ 6,040	-
Total Gross Expenditure	£ 41,815	-	£ 47,872	1,328
Asset and investment purchases, etc.	-	-	-	-
Total payments	£ 41,815	£ -	£ 47,872	1,328
Net of receipts/(payments)	£ 12,427	-	£ 2,229	£ 1,328
Cash funds last year end	£ 46,713		£ 45,339	£ 1,328
Cash funds this year end	£ 59,140	£ -	£ 47,568	£ -

Note 1

Note 2

5th Testwood Scouts

Receipts and payments account

Year start date

Year end date

For the year from	Jan-25	To	Dec-25	
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Statement of assets and liabilities at the end of the year

	2025		2024	
	Unrestricted funds £	Restricted funds £	Unrestricted funds £	Restricted funds £
Cash funds				
Bank current account (Group)	£ 40,148		£ 27,829	
Bank current accounts (Sections)	£ 6,788		£ 5,958	-
Savings account	£ 12,193		£ 12,071	-
Cash/Floats	£ 11		£ 856	-
Total cash funds	59,140	-	46,713	-
	<small>(agree balances with receipts and payments account)</small>	<small>ok</small>	<small>agreement error</small>	<small>ok</small>
Other monetary assets				
Tax claim	-	-	-	-
Debts due from the County/District	-	-	-	-
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	£ 1,000	-	£ 1,000	-
Garland Lodge (2024 valuation)	£ 680,495	-	£ 680,495	-
Garage QM Store		-		-
Explorer Den Portacabin		-		-
Motor vehicles		-		-
Scouting equipment, furniture etc	£ 3,200	-	£ 3,200	-
Other	-	-	-	-
Sub total	£ 684,695	-	£ 684,695	-
Liabilities				
Accounts not yet paid	-	-	-	-
Expenses incurred but not invoiced	-	-	-	-
Subscriptions not yet paid	-	-	-	-
Loan - detail	-	-	-	-
Other liabilities	-	-	-	-
Sub total	-	-	-	-
Total net assets	£ 743,835	£ -	£ 731,408	£ -

Notes on the accounts.

Note 1: Restricted funds were spent in 2024 on equipment in hall for sections including WiFi and AV.

Note 2: Discrepancy between these values was discussed and scrutinised by trustee board and auditor. Concluded to be likely caused by multiple internal transactions between the groups six different accounts whilst funding joint activities, leading to double counting errors.

The above receipts and payments account and statement of assets and liabilities were approved by the trustees on xxxxx and signed by the following:

Signature

Print Name

	Chair	Hayley Simes
	Treasurer	Steven Ball
	Group Scout Leader	Steven Osborn

Independent examiner's report to the trustees of 5th Testwood Scout Council

I report to the trustees on my examination of the accounts of the 5th Testwood Scouts for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the 5th Testwood Scouts 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 Testwood Scouts 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 kept in respect of the 5th Testwood Scouts as required by section 130 of the Act; and
2. the accounts 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: Siân Winter

Relevant professional qualification or membership of professional bodies (if any): CPFA (CIPFA membership number – 18311)

Address: Birchlands, Whitemoor Lane, Winsor, Southampton. Hants. SO40 2HD

Date: 6 April 2025