2nd Nailsea (Holy Trinity) Scout Group

Report on the Accounts for the Year Ending 31st December 2025

SUMMARY

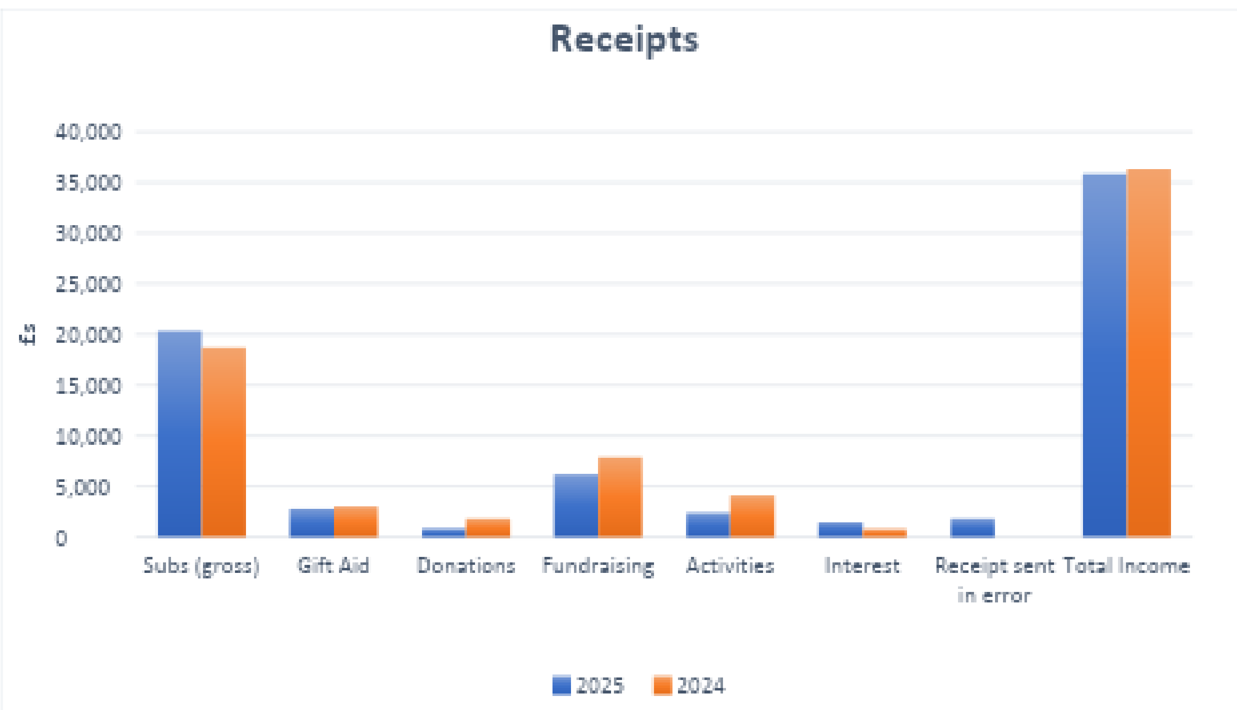
In 2025, receipts exceeded payments by **£8.1k.** However, the receipts include **£2.4k** due to be paid out at the end of December 2025, but not paid until January 2026. The remaining surplus of **£5.7k** is due to significant reductions in spending across all categories.

This level surplus is definitely not planned. It has arisen as result of anticipated costs not materialising in the year. Some of these costs such as electricity & gas were lower because a new contract agreed at the start of the year which resulted in substantial savings; other costs such as the minibus maintenance and repairs were randomly much lower during the period, but are already higher this year due to necessary repairs. Spending on activities was also lower primarily due a reduction in the number and type of camps.

The graphs below represent the figures included in the financial returns that will be submitted to the Charities Commission, following adoption at the AGM. Copies of these are available.

RECEIPTS

Receipts totalled **£35.9k** for 2025, compared to **£36.3k** for 2024. An analysis of the 2025 total, together with comparative figures for 2024, is shown in the graph below.



Membership subscriptions (Subs) taken together with the associated **Gift Aid** claims were once again the largest source of income, which at **£23.2k** makes up 67% of all receipts.

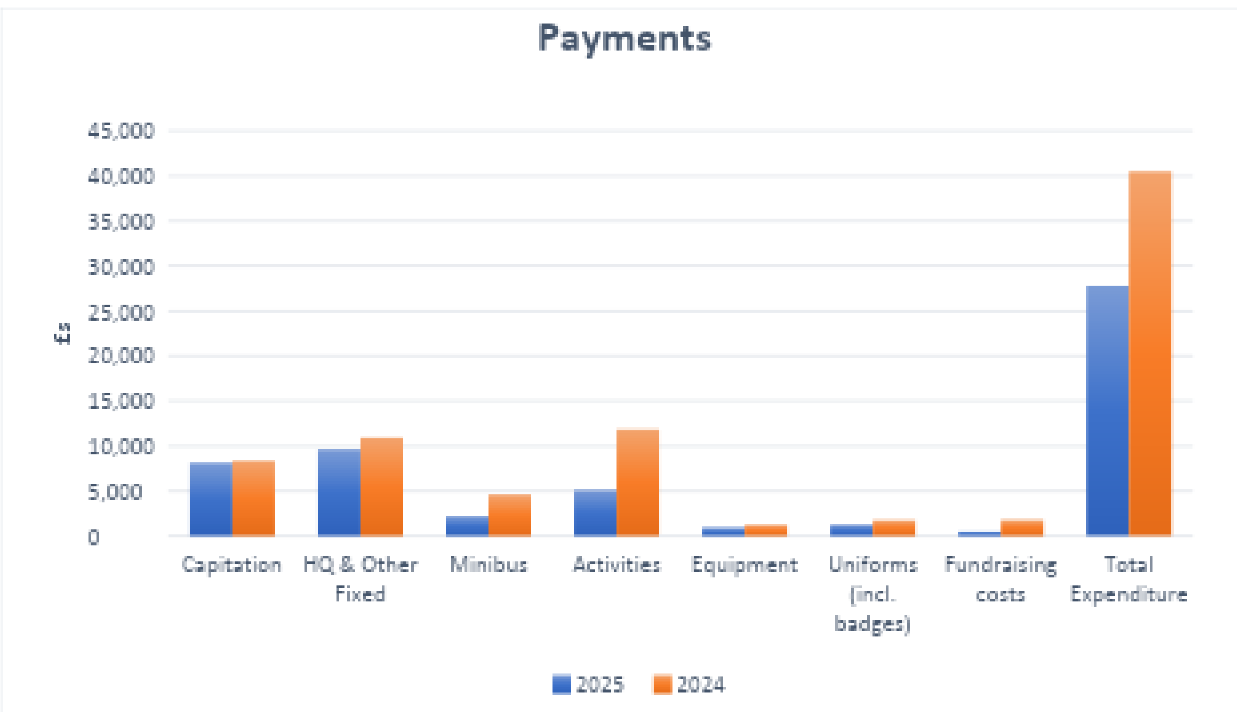
Grants and donations One grant of **£0.5k** was given by Nailsea Town Council for replacement equipment for the Ten Tors hikes. Other donations were gratefully received from the Lions Christmas Float and from the Trendlewood festival for use of some of our equipment.

Fundraising is also an important source of funding for the group, consisting of **£2.5k** from the Mayfair, **£2.5k** from HQ hire and **£1.2k** from the Nailsea & Backwell Scouts Xmas post.

Receipts for activities are the contributions that parents/carers pay for activities that are additional to the regular evening meetings. At **£2.5k** this was significantly lower than in 2024, when payments were received from parents/carers as a contribution towards the cost of a Cubs' camp.

PAYMENTS

The payments for 2025 totalled **£27.8k**, which was **£12.7k** lower for 2024. An analysis of the 2025 total, together with comparative figures for 2024, is shown in the graph below.



This graph shows that costs are down in all cost categories, particularly in HQ & Fixed **(£1.3k)**, Minibus **(£2.4k)** and Activities **(£6.7k).**

HQ (Fixed Costs) totalled **£9.6k**, compared to **£10.9k** in 2024. This difference is largely due to lower gas and electricity costs following agreement of a fixed-price contract.

Minibus costs totalled **2.2k** in 2024, which was **£2.4k** lower than in 2024. This was an unusually low figure for a full twelve-month period. Expenditure to the end of April 2026 is already more than this.

All other costs, totalled **£5.1k** in 2025, compared to **£11.8k** in 2024. This decrease of **£6.7k** in the activity costs is due to reduced Scouts & Cubs camps in 2025.

RESERVES

As noted in the summary above, funds held in all bank accounts amounted to **£60.2k** at the end of 2025. This provides the working capital that any organisation requires to operate, but it is also required to meet a number of specific, predictable and less predictable future events.

A statement of the reserves is provided in the table, below:

Capitation reserve (to be paid Feb 26)	£8.0k
Asset (Minibus) replacement reserve	£30.0k
HQ & Minibus running cost reserve (9 mths)	£10.0k
Section running cost reserve (6 mths)	£6.0k
Payments due re Dec 2025	£2.4k
Unplanned underspend*	£3.8k
Total provisions	**£60.2k**

The AGM is asked to note the contents of the Treasurer’s report.