

21ST ROMSEY (NURSLING AND ROWNHAMS) SCOUT GROUP

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Charity Number: 302269

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ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2026

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TRUSTEE RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

The charity trustees are responsible for preparing a Report of the Trustees and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the accounts, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
3. Make judgements and estimates that are reasonable and prudent;
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of the 21st Romsey (Nursling and Rownhams) Scout Group (registered charity number 302269) for the year ended 31 March 2026, which comprise of the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

Responsibilities and basis of report

As the charity's trustees, 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 21st Romsey (Nursling and Rownhams) 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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: L J Purkess

Linda Purkess ACA
1 Fairway Gardens
Rownhams
SO16 8JJ

Date: 18 June 2026

21st ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**CHARITY NUMBER: 302269****RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR - ENDED 31 MARCH 2026**

	<u>Unrestricted</u> <u>Funds</u> <u>(note 4)</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>(note 5)</u> <u>£</u>	2026 Total Funds £	2025 Total Funds £
RECEIPTS				
<u>Donations, legacies and similar income</u>				
Section Membership Fees - Squirrels, Beavers, Cubs & Scouts	24,320	-	24,320	24,924
Scouting Programme and Activities	-	6,622	6,622	10,896
Joint Section Events - Other	522	3,540	4,062	1,912
Joint Section Events - District Camp	-	4,051	4,051	1,450
Rental Income from Letting Of HQ	4,449	-	4,449	7,794
Target Activities	-	4,711	4,711	1,385
Donations	2,307	-	2,307	2,470
Gift Aid	3,621	-	3,621	3,476
Contribution towards Group Branded Uniform	-	-	-	-
	<u>35,219</u>	<u>18,924</u>	<u>54,143</u>	<u>54,307</u>
<u>Grants</u>	1,000	-	1,000	2,200
<u>Fundraising income</u>	57	-	57	1,495
<u>Investment income</u>				
Interest from Virgin Money Deposit Account	78	-	78	138
Interest from Virgin Money Notice Account	461	-	461	155
	<u>539</u>	<u>-</u>	<u>539</u>	<u>293</u>
TOTAL RECEIPTS	<u>36,815</u>	<u>18,924</u>	<u>55,739</u>	<u>58,295</u>
PAYMENTS				
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Charitable payments</u>				
Membership Fees to National/County/District Scouts	9,425	-	9,425	10,970
Scouting Programme and Activities	3,000	11,969	14,969	14,264
Joint Section Events	119	6,877	6,996	2,048
Uniform and Mileage	1,153	-	1,153	87
Other Premises Costs	7,869	-	7,869	9,428
Premises Insurance	2,028	-	2,028	1,955
Premises Electricity	3,379	-	3,379	5,708
Camping Equipment	298	-	298	1,568
Target Activities	-	3,526	3,526	501
Badges	855	-	855	1,205
Website	-	-	-	10
Accounting Software	172	-	172	95
AGM Expenses	202	-	202	292
Administration Fees for Cash Collection	1,559	-	1,559	1,555
Sundry Payments	-	-	-	-
	<u>30,059</u>	<u>22,372</u>	<u>52,431</u>	<u>49,686</u>
<u>Fundraising Costs</u>	-	-	-	1,397
TOTAL PAYMENTS	<u>30,059</u>	<u>22,372</u>	<u>52,431</u>	<u>51,083</u>
Net Receipts/(Payments)	6,756	(3,448)	3,308	7,212
Contribution (from) Group Funds to Sections	(5,420)	5,420	-	-
NET MOVEMENT IN FUNDS	<u>1,336</u>	<u>1,972</u>	<u>3,308</u>	<u>7,212</u>
<u>Cash funds at 1 April 2025</u>	44,176	11,053	55,229	48,017
<u>Cash funds at 31 March 2026</u>	<u>45,512</u>	<u>13,025</u>	<u>58,537</u>	<u>55,229</u>

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP
CHARITY NUMBER: 302269
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR - ENDED 31 MARCH 2026

	Unrestricted Funds (note 4) £	Restricted Funds (note 5) £	2026 Total Funds £	2025 Total Funds £
CASH FUNDS				
Bank current account	45,512	12,390	57,902	11,959
Virgin deposit account (note 2)	-	-	-	10,299
Virgin notice account (note 2)	-	-	-	32,189
Cash held by Target Activities	-	-	-	-
Cash prepaid on Equals Cards	-	635	635	782
TOTAL CASH FUNDS	45,512	13,025	58,537	55,229
CURRENT ASSETS				
Gift Aid Tax recoverable	3,785	-	3,785	3,594
Accrued interest on Virgin deposit accounts	-	-	-	159
Accrued rental income from letting of HQ	1,281	-	1,281	1,390
Insurance premium paid in advance	1,906	-	1,906	1,660
	6,972	0	6,972	6,803
NON MONETARY ASSETS FOR CHARITY'S OWN USE				
Land and buildings (note 3)	3,023	80,185	83,208	84,332
Site improvements - Gazebo and benches	4,145	-	4,145	4,145
Scouting - tents **	20,098	-	20,098	27,385
Scouting equipment **	7,996	-	7,996	10,894
Kitchen equipment **	11,273	-	11,273	15,359
Other electrical kit **	1,629	-	1,629	2,219
Archery equipment **	1,422	-	1,422	1,938
Tomahawks equipment **	204	-	204	278
Kit stored in containers **	3,174	-	3,174	4,324
	52,964	80,185	133,149	150,874
** - these are insurance values				
LIABILITIES				
Expenses incurred but not yet invoiced	-	-	-	-
Deposits received in advance for camps	-	2,359	2,359	1,550
	-	2,359	2,359	1,550

There are no known material contingent liabilities or future obligations.

The notes on pages 5 and 6 form part of these accounts.

The above accounts were approved by the Trustees on 9 June 2026 and signed on their behalf by:

Randell McKay

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Randell McKay

(Chair)

Jason Phelps

.....

Jason Phelps

(Treasurer)

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP**CHARITY NUMBER 302269****FOR THE YEAR - ENDED 31 MARCH 2026****NOTES TO THE ACCOUNTS****1) ACCOUNTING POLICIES****a) Basis of Accounting**

These Accounts have been prepared on a Receipts and Payments basis.

b) Valuation of assets

The Scout Premises are depreciated over the life of the Leasehold interest, which is 99 years from 25 September 2000.

Non monetary assets are valued on the statement of assets and liabilities at an estimate of current value, based on age and condition, and for insurance purposes.

2) INVESTMENT POLICY

The Group has adopted a low risk strategy to investment, keeping funds with a mainstream bank. During this financial year the monies previously held within a Virgin Charity Deposit Account and in a Virgin Charity 95 days Notice Account were closed and transferred into the main current account with TSB. In April 2026 the trustees agreed to transfer £40,000 into a savings account with Hampshire Trust Bank.

3) FIXED ASSETS - Land and Buildings

	<u>General fund</u> £	<u>Restricted HQ fund</u> £	<u>2026 Total</u> £	<u>2025 Total</u> £
Cost				
At 1 April	4,066	107,258	111,324	111,324
Additions	-	-	-	-
At 31 March	<u>4,066</u>	<u>107,258</u>	<u>111,324</u>	<u>111,324</u>
Depreciation				
At 1 April	1,002	25,990	26,992	25,868
Charge for year	41	1,083	1,124	1,124
At 31 March	<u>1,043</u>	<u>27,073</u>	<u>28,116</u>	<u>26,992</u>
Net Book Value				
At 31 March	<u>3,023</u>	<u>80,185</u>	<u>83,208</u>	<u>84,332</u>
At 1 April	<u>3,064</u>	<u>81,268</u>	<u>84,332</u>	<u>85,456</u>

Construction of the Scout Headquarters was completed in 2001 and the lease is held until 25 September 2099. The Insurance rebuild value is £ 520,000 for the Scout Hut and £3,075 for the separate Gazebo, installed autumn 2020.

4) UNRESTRICTED FUNDS

The General Fund is an unrestricted fund, available for the general purposes of the charity. The trustees have set aside funds in a designated international events fund to support young people to attend international scouting events. The designated Buildings fund is to cover any future major costs to the HQ. This year some of the designated equipment fund has been used to replace old tents.

	<u>General Fund</u> £	<u>Designated International Events Fund</u> £	<u>Designated Buildings Fund</u> £	<u>Equipment Fund</u> £	<u>2026 Total</u> £	<u>2025 Total</u> £
Net receipts/(payments) for the year	8,261	(1,207)	-	(298)	6,756	8,246
Transfers between funds						
Contribution (from) Group funds to Sections	(5,420)	-	-	-	(5,420)	(6,018)
Contribution (from) Group funds to Other Funds	-	-	-	-	-	-
Cash funds at 1 April 2025	8,819	2,900	30,457	2,000	44,176	41,948
Cash funds at 31 March 2026	<u>11,660</u>	<u>1,693</u>	<u>30,457</u>	<u>1,702</u>	<u>45,512</u>	<u>44,176</u>

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 of running costs. The trustees consider that the Group should hold a sum equivalent to 4 to 6 months of running costs in the General Fund to cover imminent payments and urgent building repairs should they arise. At 31 March 2026 the balance stood at £11,660 which satisfies this policy.

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP
CHARITY NUMBER: 302269
FOR THE YEAR - ENDED 31 MARCH 2026
NOTES TO THE ACCOUNTS (continued)

5) RESTRICTED FUNDS

Section Funds - Group Camp Fund - Target Activities Fund

Subscriptions are received by each section for the running costs of that section. These sums are for use by the individual section only, and do not form part of the Unrestricted Funds of the Group. The Group Camp fund is used to support any section where camp costs are greater than income.

Joint Events

This fund is for any joint section events which is not attributable to a single section.

	<u>Acorn Squirrels Fund</u>	<u>Peanut Squirrels Fund</u>	<u>River Beavers Fund</u>	<u>Wood Beavers Fund</u>	<u>Phoenix Cubs Fund</u>	<u>Taurus Cubs Fund</u>	<u>Atlantis Scouts Fund</u>	<u>Endeavour Scouts Fund</u>	<u>Group Camp Fund</u>	<u>Target Activities Fund</u>	<u>Joint Events: Others</u>	<u>Joint Events: District Camp</u>	Total 2026	Total 2025
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS														
Target Activities	-	-	-	-	-	-	-	-	-	4,711	-	-	4,711	1,385
Joint Events	-	-	-	-	-	-	-	-	-	-	3,540	4,051	7,591	1,450
Programme & activities - Scout Sections	(92)	(42)	470	438	1,720	396	378	3,354	-	-	-	-	6,622	10,896
	(92)	(42)	470	438	1,720	396	378	3,354	-	4,711	3,540	4,051	18,924	13,731
PAYMENTS														
Target Activities	-	-	-	-	-	-	-	-	-	3,526	-	-	3,526	501
Joint Events	-	-	-	-	-	-	-	-	-	-	1,940	4,937	6,877	-
Programme & activities - Scout Sections	436	448	1,020	635	1,440	816	1,532	5,642	-	-	-	-	11,969	14,264
	436	448	1,020	635	1,440	816	1,532	5,642	-	3,526	1,940	4,937	22,372	14,765
Net (payments)/receipts	(528)	(490)	(550)	(197)	280	(420)	(1,154)	(2,288)	-	1,185	1,600	(886)	(3,448)	(1,034)
Transfers between funds														
Contribution from Group funds to Sections	475	538	450	725	938	525	775	1,174	-	(180)	-	-	5,420	6,018
Cash funds b/fwd at 1 April 2025	571	897	479	350	-	130	1,638	1,981	812	2,438	307	1,450	11,053	6,069
Cash funds c/fwd at 31 March 2026	518	945	379	878	1,218	235	1,259	867	812	3,443	1,907	564	13,025	11,053