

21ST ROMSEY (NURSLING AND ROWNHAMS)
SCOUT GROUP

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

Charity Number: 302269

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP

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ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2023

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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 on the accounts of the 21st Romsey (Nursling and Rownhams) Scout Group (registered charity number 302269) for the year ended 31 March 2023, which comprise of the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under section 145 of the 2011 Act;
2. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
3. State whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b. to prepare accounts which accord with the accounting records and comply with accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn 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: 09 June 2023

21st ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**CHARITY NUMBER: 302269****RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR - ENDED 31 MARCH 2023**

	<u>Unrestricted</u> <u>Funds</u> <u>(note 4)</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>(note 5)</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>Funds</u> <u>£</u>
RECEIPTS				
Donations, legacies and similar income				
Section Membership Fees - Squirrels, Beavers, Cubs & Scouts	21,650	-	21,650	16,870
Group Camp	-	3,120	3,120	520
Scouting Programme and Activities	-	5,561	5,561	10,179
Joint Section Events	-	5,745	5,745	-
Rental Income from Letting Of HQ	5,149	-	5,149	2,510
Target Activities	-	2,433	2,433	280
Donations & Grants	2,232	-	2,232	5,693
Gift Aid	3,144	-	3,144	1,474
	<u>32,175</u>	<u>16,859</u>	<u>49,034</u>	<u>37,526</u>
Fundraising income	1,013	-	1,013	800
Investment income				
Interest from Virgin Money Deposit Account	25	-	25	16
Interest from Virgin Money Notice Account	139	-	139	206
Investment income	164	-	164	222
TOTAL RECEIPTS	<u>33,352</u>	<u>16,859</u>	<u>50,211</u>	<u>38,548</u>
PAYMENTS				
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Charitable payments				
Membership Fees to National/County/District Scouts	9,736	-	9,736	8,392
Group Camp	-	3,541	3,541	868
Scouting Programme and Activities	1,050	11,267	12,317	15,497
Joint Section Events	-	5,934	5,934	3,238
Uniform and Mileage	610	-	610	165
Training Costs	-	-	-	120
Other Premises Costs	3,414	-	3,414	2,764
Premises Insurance	1,827	-	1,827	1,671
Premises Electricity	4,883	-	4,883	2,138
Camping Equipment	2,579	1,328	3,907	440
Target Activities	-	744	744	2,008
Badges	1,971	-	1,971	1,633
Administration Fees for Cash Collection	1,317	-	1,317	899
Sundry Payments	82	-	82	1,154
	<u>27,469</u>	<u>22,814</u>	<u>50,283</u>	<u>40,987</u>
Fundraising Costs	605	-	605	-
TOTAL PAYMENTS	<u>28,074</u>	<u>22,814</u>	<u>50,888</u>	<u>40,987</u>
Net Receipts/(Payments)	5,278	(5,955)	(677)	(2,439)
Contribution (from) Group Funds to Sections	(5,493)	5,493	-	-
Other Net Transfers between Funds	(189)	189	-	-
NET MOVEMENT IN FUNDS	<u>(404)</u>	<u>(273)</u>	<u>(677)</u>	<u>(2,439)</u>
Cash funds at 1 April 2022	47,727	5,796	53,523	55,962
Cash funds at 31 March 2023	<u>47,323</u>	<u>5,523</u>	<u>52,846</u>	<u>53,523</u>

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP**CHARITY NUMBER: 302269****STATEMENT OF ASSETS AND LIABILITIES****FOR THE YEAR - ENDED 31 MARCH 2023**

	<u>Unrestricted</u> <u>Funds</u> <u>(note 4)</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>(note 5)</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>Funds</u> <u>£</u>
CASH FUNDS				
Bank current account	2,665	-	2,665	2,236
Virgin deposit account (note 2)	2,907	5,201	8,108	9,333
Virgin notice account (note 2)	41,751	-	41,751	41,612
Cash held by Target Activities	-	1	1	1
Cash prepaid on Equals Cards	-	321	321	341
TOTAL CASH FUNDS	47,323	5,523	52,846	53,523
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CURRENT ASSETS				
Gift Aid Tax recoverable	3,100	-	3,100	2,869
Accrued interest on Virgin deposit accounts	-	-	-	161
Insurance premium paid in advance	1,536	-	1,536	1,457
Camp deposits paid in advance	-	300	300	1,365
	<u>4,636</u>	<u>300</u>	<u>4,936</u>	<u>5,852</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
NON MONETARY ASSETS FOR CHARITY'S OWN USE				
Land and buildings (note 3)	3,163	83,418	86,581	87,706
Site improvements - Gazebo and benches	4,145	-	4,145	4,145
Scouting - tents **	22,632	-	22,632	21,122
Scouting equipment **	9,004	-	9,004	9,364
Kitchen equipment **	12,694	-	12,694	13,202
Other electrical kit **	1,834	-	1,834	1,907
Archery equipment **	1,602	-	1,602	1,669
Tomahawks equipment **	230	-	230	240
Kit stored in containers **	3,470	-	3,470	3,653
	<u>58,774</u>	<u>83,418</u>	<u>142,192</u>	<u>143,008</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
LIABILITIES				
Deferred rental income	-	-	-	50
Expenses incurred but not yet invoiced	198	-	198	-
Deposits received in advance for camps	-	875	875	520
	<u>198</u>	<u>875</u>	<u>1,073</u>	<u>570</u>

** - these are insurance values

There are no known material contingent liabilities or future obligations.

The notes on pages 6 to 7 form part of these accounts.

The above accounts were approved by the Trustees on 6th June 2023 and signed on their behalf by:

.....

Rebecca Fouch**(Chair)**

.....

Jason Phelps**(Treasurer)**

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP**CHARITY NUMBER 302269****FOR THE YEAR - ENDED 31 MARCH 2023****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 mainstream banks and building societies. As at 31 March 2023 £ 8,108 was held within a Virgin Charity Deposit Account and £41,751 in a Virgin Charity 95 days Notice Account. Other funds were held in a current account with TSB.

3) FIXED ASSETS - Land and Buildings

	<u>General fund</u>	<u>Restricted HQ fund</u>	<u>2023 Total</u>	<u>2022 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	862	22,756	23,618	22,493
Charge for year	41	1,084	1,125	1,125
At 31 March	<u>903</u>	<u>23,840</u>	<u>24,743</u>	<u>23,618</u>
Net Book Value				
At 31 March	<u>3,163</u>	<u>83,418</u>	<u>86,581</u>	<u>87,706</u>
At 1 April	<u>3,204</u>	<u>84,502</u>	<u>87,706</u>	<u>88,831</u>

Construction of the Scout Headquarters was completed in 2001 and the lease is held until 25 September 2099. The Insurance rebuild value is £ 353,842 for the Scout Hut and £3,075 for the separate Gazebo, installed autumn 2020.

4) UNRESTRICTED FUNDS

	<u>General Fund</u>	<u>Designated Reserves Fund</u>	<u>Equipment Fund</u>	<u>2023 Total</u>	<u>2022 Total</u>
	£	£	£	£	£
Net receipts/(payments) for the year	7,257	-	(1,979)	5,278	1,180
Transfers between funds					
Contribution (from) Group funds to Sections	(5,493)	-	-	(5,493)	(4,590)
Contribution (from) Group funds to Other Funds	(189)	-	-	(189)	(1,200)
Other net transfers between funds	(2,000)	1,000	1,000	-	-
Cash funds at 1 April 2022	15,961	28,457	3,309	47,727	52,337
Cash funds at 31 March 2023	<u>15,536</u>	<u>29,457</u>	<u>2,330</u>	<u>47,323</u>	<u>47,727</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 2023 the balance stood at £15,536, which satisfies this policy.

21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP

CHARITY NUMBER: 302269

FOR THE YEAR - ENDED 31 MARCH 2023

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 General Funds of the Group. The Group Camp fund is used for the Group camp and is also used to support any section where camp costs are greater than income.

Camping Equipment Fund

This fund is for the purchase of camping equipment from grants made which are restricted for this purpose. During the year monies from the fund were spent on tents.

Joint Events

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

	<u>River Beavers Fund</u>	<u>Wood Beavers Fund</u>	<u>Phoenix Cubs Fund</u>	<u>Taurus Cubs Fund</u>	<u>Endeavour Scouts Fund</u>	<u>Atlantis Scouts Fund</u>	<u>Peanut Squirrels Fund</u>	<u>Group Camp Fund</u>	<u>Target Activities Fund</u>	<u>Joint Events</u>	<u>Camping Equipment</u>	<u>Total 2023</u>	<u>Total 2022</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS													
Target Activities	-	-	-	-	-	-	-	-	2,433	-	-	2,433	280
Joint Events	-	-	-	-	-	-	-	-	-	5,745	-	5,745	-
Group Camp / Events	-	-	-	-	-	-	-	3,120	-	-	-	3,120	520
Programme & activities - Scout Sections	140	922	764	160	2,555	930	90	-	-	-	-	5,561	10,179
Grants and donations	-	-	-	-	-	-	-	-	-	-	-	-	230
	140	922	764	160	2,555	930	90	3,120	2,433	5,745	-	16,859	11,209
PAYMENTS													
Target Activities	-	-	-	-	-	-	-	-	744	-	-	744	363
Joint Events	-	-	-	-	-	-	-	-	-	5,934	-	5,934	-
Group Camp / Events	-	-	-	-	-	-	-	3,541	-	-	-	3,541	868
Programme & activities - Scout Sections	674	1,629	2,250	1,812	3,325	1,169	408	-	-	-	-	11,267	13,597
Camping Equipment	-	-	-	-	-	-	-	-	-	-	1,328	1,328	-
	674	1,629	2,250	1,812	3,325	1,169	408	3,541	744	5,934	1,328	22,814	14,828
Net (payments)/receipts	(534)	(707)	(1,486)	(1,652)	(770)	(239)	(318)	(421)	1,689	(189)	(1,328)	(5,955)	(3,619)
Transfers between funds													
Contribution from Group funds to Section	480	636	1,225	1,088	1,000	510	554	-	-	-	-	5,493	4,590
Other net transfers between funds	-	-	-	-	-	-	-	-	-	189	-	189	1,200
<u>Cash funds b/fwd at 1 April 2022</u>	403	158	426	1,134	890	204	-	1,233	20	-	1,328	5,796	3,625
<u>Cash funds c/fwd at 31 March 2023</u>	349	87	165	570	1,120	475	236	812	1,709	-	-	5,523	5,796