

**21ST ROMSEY (NURSLING AND ROWNHAMS) SCOUT GROUP**

**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018**

**21<sup>st</sup> ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP**

**Charity Number: 302269**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2018**

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**Independent Examiner's Report to the Trustees of the  
21<sup>st</sup> ROMSEY (NURSLING AND ROWNHAMS) SCOUT GROUP**

I report on the accounts of the 21<sup>st</sup> Romsey (Nursling and Rownhams) Scout Group for the year ended 31 March 2018 which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

**Respective responsibilities of Trustees and Examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5) (b) of the Charities Act), and
- to 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 Group 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 the 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:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Linda Purkess  
1 Fairway Gardens  
Rownhams

Date: 14 June 2018

**21<sup>st</sup> ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

	<u>Unrestricted</u> <u>Funds</u> <u>(note 3)</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>(note 4)</u> <u>£</u>	<u>2018</u> <u>Total</u> <u>Funds</u> <u>£</u>	<u>2017</u> <u>Total</u> <u>Funds</u> <u>£</u>
<b><u>RECEIPTS</u></b>				
<u>Donations, legacies and similar income</u>				
Membership subscriptions	13,656	1,495	15,151	13,334
Camp/event fees	-	7,003	7,003	2,452
Donations for community use of HQ	4,301	-	4,301	3,705
Contributions from County & District	-	-	-	630
Other donations and grants	3,123	330	3,453	1,622
Gift Aid	-	-	-	1,614
Other	255	82	337	-
	<u>21,335</u>	<u>8,910</u>	<u>30,245</u>	<u>23,357</u>
<u>Fundraising income</u>	2,816	-	2,816	2,862
<u>Investment income</u>				
Interest from Lloyds Deposit Account	-	-	-	302
Interest from Virgin Money Charity Account	285	-	285	195
Interest from NS&I Savings Certificate	-	-	-	353
	<u>285</u>	<u>-</u>	<u>285</u>	<u>850</u>
TOTAL RECEIPTS	<u>24,436</u>	<u>8,910</u>	<u>33,346</u>	<u>27,069</u>
<b><u>PAYMENTS</u></b>				
<u>Charitable payments</u>				
Membership fees to National/County/District scouts	5,319	-	5,319	4,825
Membership fees paid over to Explorer Unit	200	-	200	-
Scouting programme and activities	177	6,746	6,923	4,280
Camp/event costs	-	5,982	5,982	3,733
Training courses	82	-	82	-
Uniform and mileage	243	-	243	291
Premises costs	9,645	-	9,645	8,099
Furniture	478	997	1,475	345
Equipment	1,115	-	1,115	1,163
Badges	1,773	-	1,773	851
Other similar payments	1,554	80	1,634	147
	<u>20,586</u>	<u>13,805</u>	<u>34,391</u>	<u>23,734</u>
<u>Fundraising costs</u>	651	-	651	839
TOTAL PAYMENTS	<u>21,237</u>	<u>13,805</u>	<u>35,042</u>	<u>24,573</u>
Net receipts/(payments)	3,199	(4,895)	(1,696)	2,496
Net transfers between funds	(3,434)	3,434	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>(235)</u>	<u>(1,461)</u>	<u>(1,696)</u>	<u>2,496</u>
<u>Cash funds at 1 April 2017</u>	37,983	4,746	42,729	40,233
<u>Cash funds at 31 March 2018</u>	<u>37,748</u>	<u>3,285</u>	<u>41,033</u>	<u>42,729</u>

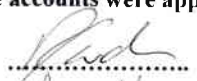
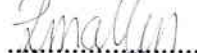
**21<sup>st</sup> ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP****CHARITY NUMBER: 302269****STATEMENT OF ASSETS AND LIABILITIES****AS AT 31 MARCH 2018**

	Unrestricted Funds (note 3) £	Restricted Funds (note 4) £	<b>2018 Total Funds £</b>	2017 Total Funds £
<b><u>CASH FUNDS</u></b>				
Bank current accounts	1,327	-	<b>1,327</b>	3,080
Virgin deposit account	7,841	3,188	<b>11,029</b>	10,971
Virgin notice account	28,580	-	<b>28,580</b>	28,353
Cash	-	97	<b>97</b>	325
<b>TOTAL CASH FUNDS</b>	<b>37,748</b>	<b>3,285</b>	<b>41,033</b>	<b>42,729</b>
<b><u>CURRENT ASSETS</u></b>				
Gift Aid Tax recoverable 16/17	2,225	-	<b>2,225</b>	1,600
Gift Aid Tax recoverable 17/18	2,093	-	<b>2,093</b>	-
Accrued interest on Virgin deposit account	28	-	<b>28</b>	20
Accrued interest on Virgin notice account	229	-	<b>229</b>	184
Insurance paid in advance	1,990	-	<b>1,990</b>	1,739
Scout/cub camp deposit paid in advance	-	791	<b>791</b>	-
Web hosting paid in advance	-	-	<b>-</b>	30
Donations for community use of HQ	987	-	<b>987</b>	-
	<b>7,552</b>	<b>791</b>	<b>8,343</b>	<b>3,573</b>
<b><u>NON MONETARY ASSETS FOR CHARITY'S OWN USE</u></b>				
Land and buildings (note 2)	3,368	88,838	<b>92,206</b>	93,331
Scouting Equipment-tents (10 year depreciation)	3,461	-	<b>3,461</b>	4,045
- camp stores equipment (10 year depreciation)	3,380	-	<b>3,380</b>	3,366
HQ contents - tables/chairs (10 year depreciation)	889	792	<b>1,681</b>	-
- kitchen appliances (10 year depreciation)	-	1,119	<b>1,119</b>	1,399
	<b>11,098</b>	<b>90,749</b>	<b>101,847</b>	<b>102,141</b>
<b><u>LIABILITIES</u></b>				
Beaver Easter egg hunt	-	33	<b>33</b>	-
Badge purchases	-	-	<b>-</b>	50
Rifle club expenses	-	-	<b>-</b>	108
Hall hire deposit	25	-	<b>25</b>	-
Hampshire County Council grant for World Jamboree	-	750	<b>750</b>	-
	<b>25</b>	<b>783</b>	<b>808</b>	<b>158</b>

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 14/6/18 and signed on their behalf by:

  
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.....

**Rebecca Fouch** (Chair)

**Lisa Mallen** (Treasurer)

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER 302269**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**  
**NOTES TO THE ACCOUNTS**

**1) ACCOUNTING POLICIES**

**a) Basis of Accounting**

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

**b) Depreciation**

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

The cost of equipment and badges purchased is recognised in full as an expense in the year of acquisition.

Non monetary assets are valued on the statement of assets and liabilities at an estimate of current value, based on age and condition, unless otherwise stated.

**2) FIXED ASSETS - Land and Buildings**

	<u>General Fund</u> £	<u>HQ Fund</u> £	<u>HQ Fund (Disabled)</u> £	<u>2018 Total</u> £	<u>2017 Total</u> £
<b><u>Cost</u></b>					
At 1 April	4,066	103,248	4,010	111,324	111,324
Additions	-	-	-	-	-
At 31 March	<u>4,066</u>	<u>103,248</u>	<u>4,010</u>	<u>111,324</u>	<u>111,324</u>
<b><u>Depreciation</u></b>					
At 1 April	657	16,687	649	17,993	16,868
Charge for year	41	1,043	41	1,125	1,125
At 31 March	<u>698</u>	<u>17,730</u>	<u>690</u>	<u>19,118</u>	<u>17,993</u>
<b><u>Net Book Value</u></b>					
At 31 March	<u>3,368</u>	<u>85,518</u>	<u>3,320</u>	<u>92,206</u>	<u>93,331</u>
At 1 April	<u>3,409</u>	<u>86,561</u>	<u>3,361</u>	<u>93,331</u>	<u>94,456</u>

**3) UNRESTRICTED FUNDS**

The General Fund is an unrestricted fund, available for the general purposes of the charity. The trustees have designated some funds to be held as a contingency reserve against unexpected expenditure and for future significant capital expenditure.

	<u>General Fund</u> £	<u>Designated Reserves Fund</u> £	<u>Equipment Fund</u> £	<u>2018 Total</u> £	<u>2017 Total</u> £
Net receipts/payments for the year	1,564	-	1,635	3,199	5,413
<b><u>Transfers between funds</u></b>					
Contribution to sections	(3,434)	-	-	(3,434)	(2,988)
Appropriation to Designated Reserve fund	-	-	-	-	-
Appropriation to Equipment fund	-	-	-	-	-
<b><u>Cash funds at 1 April 2017</u></b>	<u>4,783</u>	<u>30,800</u>	<u>2,400</u>	<u>37,983</u>	<u>35,558</u>
<b><u>Cash funds at 31 March 2018</u></b>	<u>2,913</u>	<u>30,800</u>	<u>4,035</u>	<u>37,748</u>	<u>37,983</u>

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**  
**NOTES TO THE ACCOUNTS (continued)**

**4) RESTRICTED FUNDS**

**Section Funds**

Each section has its own section fund. The amount per head is agreed by the Executive Committee on an annual basis, prior to the start of the financial year. The amount is included in the membership fee and is allocated termly to the Section according to the number of young people in the section (as shown on OSM and agreed between the Group Scout Leader and the leader of the Section). Once allocated it is used by the section as they see fit and does not form part of the general funds of the Group.

**HQ Fund**

Construction of the Scout Headquarters was completed in 2001 and this fund is now represented by the Book Cost of the building. (note 2)

**HQ Fund (Disabled Facilities)**

Funds were received during the year to 31 March 2000 towards the disabled facilities for the Scout HQ. The unutilised balance on the fund is kept for future costs of providing disabled facilities at the HQ.

**Trailer Fund**

£1,822 was received during the year to 31 March 2006 from the Network Fund for the purchase of a group trailer and accessories. The unutilised cash balance is available for the purchase of future trailer accessories.

**Barker-Mill - chairs and tables**

£1,000 was received during the year to 31 March 2007 from The Barker-Mill Foundation for the purchase of new chairs, tables and accessories. The remaining balance of £19 has been used to purchase new chairs during the year.

**Barker-Mill - Kitchen**

£5,600 was received during the year to 31 March 2012 from The Barker-Mill Foundation towards the costs of the new Kitchen at the Scout HQ. These works were completed in 2012. The balance on the fund has been used for further improvements and has now been fully utilised.

**Jim Warren Fund**

£1,134 was received during the year to 31 March 2016 from donations in memory of Jim Warren. These funds have been used for improvements to the HQ and/or purchases of equipment for the Group, and the fund has been fully utilised.

**HQ Improvements Fund**

Donations totalling £1,050 were received during the year to 31 March 2017 for making improvements to the HQ. £1,000 was spent in 2016 to repaint the HQ interior and the balance is retained for future improvements. A further donation of £200 was received during the year to 31 March 2018.

	<u>Beaver Section Fund</u>	<u>Cub Section Fund</u>	<u>Scout Section Fund</u>	<u>Camp Fund</u>	<u>Rifle Club</u>	<u>HQ Fund (Disabled Facilities)</u>	<u>Trailer Fund</u>	<u>Barker-Mill chairs &amp; tables</u>	<u>Barker-Mill kitchen</u>	<u>Jim Warren Fund</u>	<u>HQ Improvement Fund</u>	<u>Total 2018</u>	<u>Total 2017</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>RECEIPTS</b>													
Membership subscriptions	-	-	-	-	1,495	-	-	-	-	-	-	1,495	1,381
Camp fees	368	3,700	1,021	-	-	-	-	-	-	-	-	5,089	2,592
Outings/events	874	326	-	-	714	-	-	-	-	-	-	1,914	1,001
Other	82	130	-	-	-	-	-	-	-	-	200	412	1,663
	<u>1,324</u>	<u>4,156</u>	<u>1,021</u>	<u>-</u>	<u>2,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>8,910</u>	<u>6,637</u>
<b>PAYMENTS</b>													
Scouting programme and activities	943	1,657	778	-	1,480	-	-	-	-	-	-	4,858	3,693
Camp costs	368	3,739	1,326	549	-	-	-	-	-	-	-	5,982	2,127
Outings/events costs	689	784	-	-	415	-	-	-	-	-	-	1,888	1,436
HQ improvements	-	-	-	-	-	-	-	19	285	693	-	997	1,491
Other costs	80	-	-	-	-	-	-	-	-	-	-	80	807
	<u>2,080</u>	<u>6,180</u>	<u>2,104</u>	<u>549</u>	<u>1,895</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>285</u>	<u>693</u>	<u>-</u>	<u>13,805</u>	<u>9,554</u>
Net receipts/(payments)	(756)	(2,024)	(1,083)	(549)	314	-	-	(19)	(285)	(693)	200	(4,895)	(2,917)
<b>Transfers between funds</b>													
Contribution from Group	984	1,530	920	-	-	-	-	-	-	-	-	3,434	2,988
Transfers to/from Camp Fund	-	-	64	(64)	-	-	-	-	-	-	-	-	-
<b>Cash funds b/fwd at 1 April</b>	<b>100</b>	<b>666</b>	<b>1,100</b>	<b>799</b>	<b>337</b>	<b>434</b>	<b>263</b>	<b>19</b>	<b>285</b>	<b>693</b>	<b>50</b>	<b>4,746</b>	<b>4,675</b>
<b>Cash funds c/fwd at 31 March</b>	<b>328</b>	<b>172</b>	<b>1,001</b>	<b>186</b>	<b>651</b>	<b>434</b>	<b>263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>3,285</b>	<b>4,746</b>