

## Trustees' annual report for the year ended 31 March 2021

### Reference details

Registered charity number: 302269

Scout Association registration number: 10014441

Website: <https://21stromsey.co.uk/21stromseyscouts/>

Address of headquarters: Peter Digby Scout HQ, Joe Bigwood Close  
Nursling, Southampton, SO16 0YL

### Objectives and activities

21<sup>st</sup> Romsey Scout Group ("the Group") is part of the national Scout Association<sup>1</sup> and operates within the framework given in its "Policy, Organisation and Rules" (P.O.R.)<sup>2</sup>.

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The aims of the Scout Association are achieved by providing an enjoyable and attractive programme of progressive training, which is guided by the following values:

<b>Integrity</b>	We act with integrity; we are honest, trustworthy and loyal.
<b>Respect</b>	We have self-respect and respect for others.
<b>Care</b>	We support others and take care of the world in which we live.
<b>Belief</b>	We explore our faiths, beliefs and attitudes.
<b>Co-operation</b>	We make a positive difference; we co-operate with others and make friends.

The Group operates for the benefit of young people, between the ages of 5¾ and 14½ years, from any background, regardless of gender, faith or personal circumstances, and thus meets the Charity Commission's public benefit criteria.

We have two Beaver sections (core age range 6 to 8 years), two Cub sections (8 to 10½ years) and a Scout section (10½ to 14 years). Each section is overseen by an adult leadership team that, in consultation with the young people, devises a programme of training that delivers the purpose and is relevant to the age-group. This enables the young people to attain the Scout Association awards relevant to their section.

The principal awards are divided into two groups:

- Challenge Awards: these are core badges that cover areas such as outdoor and indoor skills, teamwork, leadership, world-awareness and adventure.
- Activity Badges: a wide range of badges enabling the young person to show proficiency in almost any sport or hobby that might interest them, or additional skills in areas such as camping, navigation and first-aid.

Attaining all the Challenge Awards and a sufficient number of Activity Badges for their age-group leads to the Chief Scout Award for their section – Bronze, Silver or Gold for Beavers, Cubs and Scouts, respectively.

An Explorer Scout section (14 to 17 years), which is the responsibility of the Scouting District, meets at our HQ and links with us through a partnership agreement. The Group also oversees the activities of a Scouting Rifle Club.

## Achievements and performance

The following is a brief summary of the year. Further information can be found on our website.

- The Covid-19 pandemic severely restricted face-to-face activities throughout the year. However, the section leaders continued to provide active programmes that young people could do from home; for example, virtual sessions over Zoom, worksheets, projects and tasks. As a result we were still able to award many Activity Badges. Fewer Challenge Awards were gained than normal, as these require a greater level of social interaction. Consequently only 3 Chief Scout Awards were issued, compared to 22 in the previous year.
- For brief periods during the year the guidance given by the Scout Association in consultation with the National Youth Agency, allowed face-to-face sessions. However, these were under controlled, risk-assessed conditions to avoid transfer of the virus. Numbers were limited to a maximum of 15 young people per group, meaning a blended approach was needed to accommodate everyone. Some sections ran alternate weeks for different groups; some ran two sessions at the same time, one on Zoom and one face-to-face, swapping the next week; some ran duplicate, or even triplicate (!), sessions the same week. Parents and the Executive Committee cannot thank the leaders enough for the effort that they put in to maintain Scouting. Although a few of the young people did not take to the virtual sessions, most engaged with them enthusiastically, especially when schools were closed.
- The annual census of January 2021 showed that, for the first time in 7 years, the number of young people in the group decreased – from 137 in January 2020 to 119 (13% decrease). This total was comprised of 34 Beavers, 55 Cubs and 30 Scouts. Comparison with last year (45, 64, 28 respectively) shows that much of the decrease was in the Beaver section, reflecting the difficulty of recruiting during the pandemic, but also a conscious decision to lower numbers to make future face-to-face sessions easier, when the size of the group will still be Covid-limited. We anticipate that numbers will bounce-back when the pandemic has passed.
- Towards the end of the year two experienced leaders transferred to us from another District, resulting in the Group having 26 uniformed leaders, a net gain of one.

- Unfortunately, as it is indoors and requires relatively close contact, the Rifle Club has not been able to meet this year.
- The Executive Committee has overseen the administrative and practical running of the HQ and associated resources to ensure that it is ready for the return of face-to-face Scouting. Besides routine matters, the following projects were undertaken:
  - Changes to the HQ to make it “Covid-secure” – this included the installation of hand-gelling stations and warm-air hand-dryers.
  - Having obtained planning permission, a 7m x 4.5m open-sided, permanent gazebo was erected in the grounds. This will enable two Covid-restricted groups to meet simultaneously (one in the HQ, one under the gazebo), even if it is raining. It will also be of long-term benefit for other events held at the HQ.
  - A set of wooden benches were purchased for the gazebo, and to use round the camp-fire (replacing the previous, fixed benches).
  - The kitchen was re-fitted with new cupboards, work-tops and flooring. This followed damage caused by water from an overflowing sink, so much of the cost was covered by insurance.
- The leaders and Executive Committee are grateful to all those who have provided additional financial support to the Group during this difficult year:
  - A grant from Pax Hill Lodge charity fund was received towards the purchase of some more 2/3 person tents. Unfortunately, the pandemic prevented camping during the year and this funding remains available for when it resumes. The second tranche of the Co-op Community Fund monies was received and put towards energy-efficiency changes to the HQ.
  - Being registered for business rates meant that the Group was eligible for several government Covid grants, administered through Test Valley Borough Council. These covered the cost of Covid-related changes to the HQ and mitigated reduced income from external hall-bookings and membership fees. The latter were suspended at the start of the pandemic, when face-to-face meetings were prevented, but resumed when it was clear that the restrictions would be prolonged and that virtual sessions were being run successfully. It may be some time before hall-bookings return to pre-Covid levels.
  - Many parents of members of the Group also made donations in lieu of fees when the latter were suspended for the 4 months of April to July 2020.
- Two leaders gained “Wood Badges”, signifying completion of all the training modules for their role. Another was awarded the Chief Scout’s Commendation for Good Service, recognising their outstanding contribution to Scouting over a long period.

## Structure, governance and management

21<sup>st</sup> Romsey Scout Group is governed by the Policy, Organisation and Rules (P.O.R.)<sup>2</sup> of the Scout Association, which provides the framework in which all U.K. Scouting operates. As a charity the Group is also governed by Charity Commission legislation.

Within the Group there are a number of adult leaders and supporters, who give their time and expertise voluntarily, without remuneration, to help the development of young people. The Group is led by the Group Scout Leader, whose role is to co-ordinate the Group's activities and to ensure continuity and development.

All leaders and trustees are subject to satisfactory DBS checks and are required to undergo training that is appropriate for their role. This includes ongoing refresher courses in safety and safeguarding every 3 years. In addition, leaders are required to have first aid training (First Response) every 3 years. Completion of training modules is recorded on a national database, which is constantly monitored to ensure that standards are maintained.

### Trustees

The Group's Executive Committee are the trustees of the charity. The Committee consists of the Group Scout Leader (GSL), the Leader of each of the Group's sections, the Leader of the Explorer Scout Unit that is linked with the Group, and other members who are appointed in accordance with the rules and guidance of the Scout Association<sup>3</sup>. The Committee meets regularly to fulfil the duties listed below. Between April 2020 and March 2021 the Committee met (by Zoom) 7 times.

Members of the Executive Committee act collectively as charity trustees of the Scout Group, and in the best interests of its members to:

- comply with the Policy, Organisation and Rules of The Scout Association;
- comply with Charity legislation;
- protect and maintain the property and equipment owned by and/or used by the Group;
- manage the Group's finances;
- arrange appropriate insurance for people, property and equipment;
- provide sufficient resources for Scouting to operate and thrive. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities;
- promote and support the development of Scouting in the local area;
- manage and implement the Safety Policy locally;
- ensure that a positive image of Scouting exists in the local community;
- appoint and manage the operation of any sub-committees, including appointing Chairpersons to lead the sub-committees;
- appoint Group advisers, other than those who are elected;
- ensure that Young People are meaningfully involved in decision making at all levels within the Group.

The following served as trustees during the year ending 31 March 2021. Unless otherwise indicated they were appointed prior to 1 April 2020 and re-appointed at the AGM held on 16 September 2020. The AGM was postponed from June owing to the pandemic, and held using Zoom when it became apparent that a normal meeting would not be possible.

Name	Principal role on the Committee	Dates of service if not for the whole year	Individual or body entitled to appoint person as Trustee
Rebecca Fouch	Chair		<i>Ex officio</i> . Nominated by the GSL, and approved by the Group Council <sup>4</sup>
Andy Pickles	Treasurer		<i>Ex officio</i> . Elected by the Group Council
Gillian McKay	Secretary		<i>Ex officio</i> . Elected by the Group Council
Su Hyam	Parent representative	To 16/09/2020	Elected by the Group Council AGM 2019
Alison Edmundson	Parent representative	To 16/09/2020	Elected by the Group Council AGM 2019
Sharon Archer	Parent representative		Elected by the Group Council
Ian Biondani	Parent representative and Asst. Scout Leader		Elected by the Group Council
Derek Booth	Insurance adviser		Elected by the Group Council
Hazel Orriss	Hall-hire administrator		Elected by the Group Council
Ian Alexander	Quartermaster		Elected by the Group Council
Claire McCann	General member		Elected by the Group Council
Stephen McCann	General member		Elected by the Group Council
Terry Hamer	General member		Elected by the Group Council
Leanne Cooper	General member	From 16/09/2020	Elected by the Group Council
Steve Batchelor	Rifle Club and Asst. Scout Leader	From 16/09/2020	Elected by the Group Council
Craig Wilkins	Asst. Cub Leader, then Cub Leader (Phoenix Pack)	From 16/09/2020	Elected by the Group Council, became <i>ex officio</i> when appointed as Cub Leader on 01/01/2021
Steve Wallis	Asst. Cub Leader, then Cub Leader (Taurus Pack)	From 16/09/2020	Elected by the Group Council, became <i>ex officio</i> when appointed as Cub Leader on 01/01/2021
Randell McKay	Group Scout Leader		<i>Ex officio</i>
Cameron Beale	Asst. Group Scout Leader and Cub Leader		<i>Ex officio</i>
Tina Elliott	Scout Leader		<i>Ex officio</i>
Jason Phelps	Asst. Group Scout Leader and Cub Leader (to 31/12/2019)		<i>Ex officio</i>
Kerrie Bowers	Beaver leader (River Beaver Colony)		<i>Ex officio</i>
Kelly Parker	Beaver leader (Wood Beaver Colony)		<i>Ex officio</i>
Terry Elliott	Explorer leader (Draco Explorer Unit)		<i>Ex officio</i> , within the partnership agreement

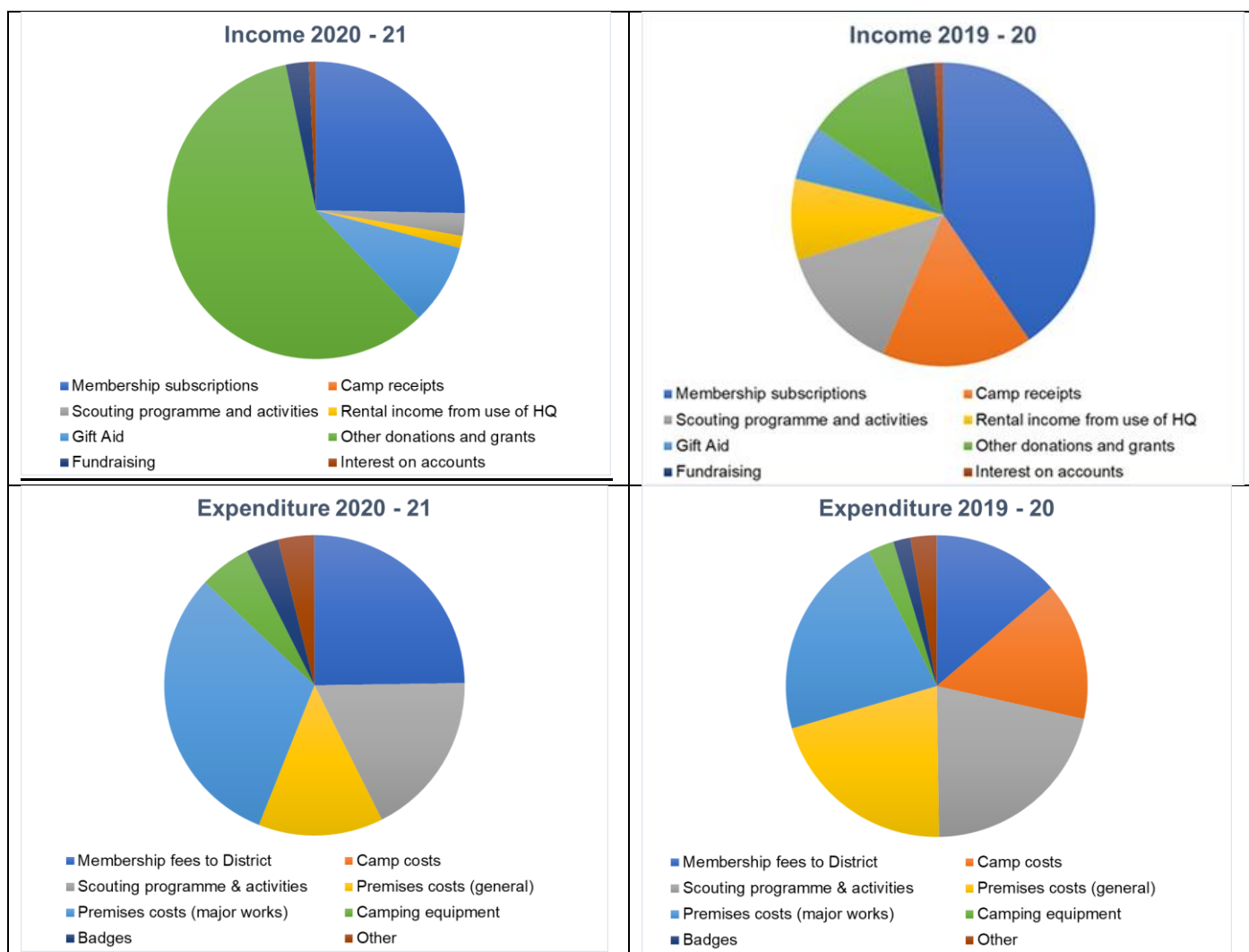
## Financial review

Further information is given in the annual accounts, but a summary of receipts and payments for the year ending 31 March 2021 is:

	Unrestricted funds 2020 - 21	Restricted Funds 2020 - 21	Total 2020 - 21	Total 2019 - 20
Receipts	£35,457	£3,297	£38,754	£35,423
Payments	£13,198	£6,503	£19,701	£42,826
Net receipts / (payments)	£22,259	(£3,206)	£19,053	(£7,403)
Net transfers between funds	(£3,610)	£3,610		
Cash funds at 31 March	£52,337	£3,625	£55,962	£36,909

### Sector breakdown of income and expenditure

Since 2020 - 21 was such an unusual year it is worth comparing the proportions of income and expenditure with those of the previous, more normal year:



### 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 2021 the balance stood at £24,131, which satisfies this policy with a considerable additional margin to allow for ongoing Covid-related restrictions that will adversely affect income from hall-hire and fundraising.

The Group Executive Committee also considers it prudent to hold two “designated” funds to ensure that there are adequate reserves to maintain the HQ and equipment to satisfactory standards, as detailed in the notes to the accounts.

### Investment policy

The Group has adopted a low-risk strategy to investment, keeping funds in mainstream banks. At 31 March 2021 £13,317 was held in a Virgin deposit account and £41,406 in a Virgin notice account. The majority of the remainder was held in a TSB current account, with minor amounts in cash and on pre-loaded Equals cards.

### Signatories to bank accounts

Payments or withdrawals from the Group's bank accounts require authorisation by two of the following people:

TSB current account: Any two from Andy Pickles, Rebecca Fouch, Sharon Archer,  
Claire McCann, Lisa Mallen  
Virgin accounts: Any two from Andy Pickles, Claire McCann, Lisa Mallen

### Independent examiner of accounts

Linda Purkess,  
1 Fairway Gardens, SO16 8JJ

## Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the Trustees:

Paper version signed by Rebecca Fouch

*Approved at the meeting of the Executive Committee held on 11 May 2021 – the Secretary of the Scout Group holds the original, signed copy.*

Name: Rebecca Helen Fouch  
Position: Chair of Executive Committee  
Date: 11 May 2021

## Glossary and references

1. The Scout Association: <https://www.scouts.org.uk/>
2. Policy, Organisation and Rules: <https://www.scouts.org.uk/por/>
3. Scout Association rules and guidance concerning Executive Committees:  
<https://members.scouts.org.uk/supportresources/search/?cat=55,594>
4. The Group Scout Council is the electoral body which supports Scouting in the Scout Group, and is the body to which the Group Executive Committee is accountable. Its membership consists of parents of the youth members of the Group; the Group's leaders; patrol leaders (youth members) of the Scout section; the leaders of the Draco Explorer Unit; other eligible supporters; the Romsey District Commissioner and the Romsey District Chair of Scouting.

## **Group Treasurer**

### **Annual Report 2020 – 2021**

#### **Receipts & Payments – page 3**

The first page to talk about is the Receipts and Payments from the Group Accounts on page 3. We report on a cash basis to 31 March each year. The receipts from membership income, £11,449 (£17,068 last year) were well down on the prior year due to the exec cancelling subs during lockdown and uncertainty about scouting face to face. We reached out to parents and were very grateful that parents donated in lieu of membership subs £2,410. District fees were lower as children as at 31 Jan 2021 were lower than the year before – although fees per child did increase. You will note how programme and camping income dropped dramatically as activities were cancelled and in fact refunds were made.

During lockdown1 it was realised that we could claim under the Retail Leisure Grant scheme and so we did and then again under similar scheme in lockdown3. The £19,907 is a one off and was put to use to cover costs like the installation of the Gazebo and hand driers and to simply help to cover overheads that were fixed, and the drop of income could not.

Rental income £594 (£3,653) highlights how often the hut was closed in the year. Gift aid is higher £3.9k v £2.4k as I have claimed some tax back in advance of what I usually do.

Fundraising and donations, other grants were maintained despite covid and a lot of that is down to the GSL who works hard to gather funds from any source possible – I thank him for that.

Overall, our receipts were £38,754 compared to last years' £35,423.

Looking at Payments, you can see that the leaders did incur programme activities but with restrictions this was well down on the previous year £4,468 v £8,904.

Having invested in the Group Hut last year by changing the six heaters also upgrading the hot water system it was realised that British Gas had overcharged us and charged VAT at the wrong rate and so a refund of £2238 was achieved. I would like to thank the GSL for his efforts in driving this refund. You can see the £6,281 of costs which covers gazebo and hand driers. Outside lighting was also upgraded.

Premises running costs totalled £5,758 compared to last years' £10,281 as we tried to cut out variable overheads.

Overall, we spent £19,701 compared to £42,766 last year as the group was in lockdown on and off.

#### **Assets and Liabilities – page 4**

Our Cash funds held at TSB current account are for day to day running of the Group and the two Virgin deposit accounts, for investment and longer term. You will see there has been a increase of £19k in total cash from £36,909 to £55,962. The exec are planning on re investing some of this money in a welcome back to scouting activity and also to ensure that each section can offer an increased programme when f2f comes back.

## **Unrestricted Funds – Note 4 – page 5**

The Group maintain three funds “General”, “Designated” and “Equipment” so that in the event of something like COVID19 and lockdown the Group can continue until the situation improves. £24,131 is for such events. The £27,457 is deemed to be for more longer-term projects in and around the hut and the £749, is towards any equipment that leaders ask for.

## **Restricted Fund – page 6**

This is the page that tells you about each section’s own income and expenditure on their camps and various activities. Unfortunately, there are a lot of “dashes” due to lockdowns.

The Rifle club, which we proudly host at the 21<sup>st</sup> Scout hut and are closely affiliated, have their own receipts and payments within the accounts and shown on this page. They also suffered totally too.

Finally, the last two columns headed up “Camping Equipment”, and “HQ improvement fund” highlight the receipt of grants and donations, where the donor has specified a specific use of the funds and hence, they are “restricted”.

Overall, all we have £3,625 across all of these accounts up slightly from £3,221 which is good news as you don’t want too high a balance sitting “locked” away.

## **Appendix 1 and Appendix 2 – Note part of Audited accounts**

By way of further information, I provide some additional analysis by Unrestricted and then Restricted in the two Appendices to the accounts

## **COVID-19 and lockdown**

The Group Exec decided to stop charging subs for the months of April to July inclusive as there would be no physical meetings.

We really appreciate the parents who have been able to make voluntary donations. I personally want to thank the leaders for helping make life easier as Treasurer in what has been a difficult year all round.

Andy Pickles

Group Treasurer

21<sup>st</sup> Romsey (Nursling and Rownhams) Scout Group

11<sup>th</sup> May 2021

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

**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

**Charity Number: 302269**

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

**Charity Number: 302269**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2021**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT  
GROUP (Charity Number: 302269)**

I report to the trustees on my examination of the accounts of the 21<sup>st</sup> Romsey (Nursing & Rownhams) Scout Group for the year ended 31 March 2021, which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity 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 charity's 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 not kept in respect of the charity as required by section 130 of the Act; or

(2) the accounts do not accord with these 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.

Linda Purkess ACA  
1 Fairway Gardens  
Rownhams  
SO16 8JJ

Date: 11<sup>th</sup> May 2021

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31st March 2021**

	<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>2021</u> <u>Total</u> <u>Funds</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>Funds</u> <u>£</u>
<b><u>RECEIPTS</u></b>				
<u>Donations, legacies and similar income</u>				
Membership subscriptions - Cubs, Beavers & Scouts	11,449	-	11,449	17,068
Donations in lieu of membership income	2,410	-	2,410	-
Membership fees to National/County/District scouts	(6,484)	-	(6,484)	(6,803)
	7,375	-	7,375	10,265
Membership subscriptions - Rifle club	-	-	-	1,258
Camp fees	-	-	-	6,781
Scouting programme and activities	-	1,117	1,117	4,517
Rental income from letting of HQ	594	-	594	3,653
Donations & restricted grants	2,149	2,180	4,329	4,860
Grants received from Test Valley council	19,907	-	19,907	-
Gift Aid	3,956	-	3,956	2,435
	33,981	3,297	37,278	33,769
<u>Fundraising income</u>	1,121	-	1,121	1,287
<u>Investment income</u>	355	-	355	367
<b>TOTAL RECEIPTS</b>	<b>35,457</b>	<b>3,297</b>	<b>38,754</b>	<b>35,423</b>
<b><u>PAYMENTS</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<u>Charitable payments</u>				
Rifle Club expenses	-	200	200	1,640
Camp costs	-	-	-	7,345
Scouting programme and activities	-	4,468	4,468	8,904
Uniform and mileage	-	-	-	169
Training costs	-	-	-	99
Premises costs including minor repairs	5,758	-	5,758	10,281
Premises - electricity refund	(2,238)	-	(2,238)	-
Premises costs - major works	6,281	1,835	8,116	10,968
Camping Equipment	1,451	-	1,451	1,382
Badges	923	-	923	910
Administration fees for cash collection	461	-	461	741
Sundry Payments	562	-	562	327
	13,198	6,503	19,701	42,766
<u>Fundraising costs</u>	-	-	-	60
<b>TOTAL PAYMENTS</b>	<b>13,198</b>	<b>6,503</b>	<b>19,701</b>	<b>42,826</b>
Net receipts/(payments)	22,259	(3,206)	19,053	(7,403)
Contribution (from) Group funds to Sections	(3,610)	3,610	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>18,649</b>	<b>404</b>	<b>19,053</b>	<b>(7,403)</b>
<u>Cash funds at 1 April 2020</u>	<u>33,688</u>	<u>3,221</u>	<u>36,909</u>	<u>44,312</u>
<u>Cash funds at 31 March 2021</u>	<u>52,337</u>	<u>3,625</u>	<u>55,962</u>	<u>36,909</u>

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31st March 2021**

	Unrestricted Funds (note 4)	Restricted Funds (note 5)	2021 Total Funds	2020 Total Funds
	£	£	£	£
<b>CASH FUNDS</b>				
Bank current account	891	-	891	3,810
Virgin deposit account (note 2)	10,040	3,277	13,317	3,174
Virgin notice account (note 2)	41,406	-	41,406	29,093
Cash held by Rifle club	-	5	5	205
Cash prepaid on Fairfax cards	-	343	343	627
<b>TOTAL CASH FUNDS</b>	<b>52,337</b>	<b>3,625</b>	<b>55,962</b>	<b>36,909</b>
	£	£	£	£
<b>CURRENT ASSETS</b>				
Gift Aid Tax recoverable	1,475	-	1,475	2,824
Accrued interest on Virgin deposit accounts	350	-	350	284
Insurance premium paid in advance	2,262	-	2,262	2,188
Camp deposits paid in advance	-	125	125	247
Refund from British Gas re electricity	-	-	-	1,600
Membership subscriptions for March collected in April	-	-	-	1,477
Accrued rental income	-	-	-	387
	<b>4,087</b>	<b>125</b>	<b>4,212</b>	<b>9,007</b>
	£	£	£	£
<b>NON MONETARY ASSETS FOR CHARITY'S OWN USE</b>				
Land and buildings (note 3)	3,245	85,586	88,831	89,956
Site improvements - Gazebo and benches	4,145	-	4,145	-
Scouting - tents **	22,632	-	22,632	2,293
Scouting equipment **	9,004	-	9,004	2,704
Kitchen equipment **	12,694	-	12,694	1,345
Other electrical kit **	1,834	-	1,834	-
Kit stored in containers **	3,653	-	3,653	559
	<b>57,207</b>	<b>85,586</b>	<b>142,793</b>	<b>96,857</b>
** - these are insurance values				
	£	£	£	£
<b>LIABILITIES</b>				
Deferred rental income	-	-	-	264
Funds received that might be repayable due to COVID-19	-	-	-	206
Deposits received in advance for camps	-	-	-	909
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,379</b>

There are no known material contingent liabilities or future obligations.

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

The above accounts were approved by the Trustees on 11 May 2021 and signed on their behalf by:

..... Rebecca Fouch (Chair)

..... Andrew Pickles (Treasurer)

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER 302269**  
**FOR THE YEAR ENDED 31st March 2021**  
**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 2021 £13,317 was held within a Virgin Charity Deposit Account and £41,406 in a Virgin Charity 105 days Notice Account. Other funds were held in a current account with TSB.

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

	General fund	Restricted HQ fund	2021 Total	2020 Total
	£	£	£	£
<b><u>Cost</u></b>				
At 1 April	4,066	107,258	111,324	111,324
Additions	-	-	-	-
At 31 March	4,066	107,258	111,324	111,324
<b><u>Depreciation</u></b>				
At 1 April	780	20,588	21,368	20,243
Charge for year	41	1,084	1,125	1,125
At 31 March	821	21,672	22,493	21,368
<b><u>Net Book Value</u></b>				
At 31 March	3,245	85,586	88,831	89,956
At 1 April	3,286	86,670	89,956	91,081

Construction of the Scout Headquarters was completed in 2001 and the lease is held until 25 September 2099. The Insurance rebuild value is £268,874 for the Scout Hut and £3,075 for the separate Gazebo, installed autumn 2020.

**4) UNRESTRICTED FUNDS**

	General Fund	Designated Reserves Fund	Equipment Fund	2021 Total	2020 Total
	£	£	£	£	£
Net receipts/(payments) for the year	19,991	3,719	(1,451)	22,259	(625)
<b><u>Transfers between funds</u></b>					
Contribution (from) Group funds to Sections	(3,610)	-	-	(3,610)	(4,840)
Other net transfers between funds	(1,500)	-	1,500	-	(11)
<b><u>Cash funds at 1 April 2020</u></b>	9,250	23,738	700	33,688	39,164
<b><u>Cash funds at 31 March 2021</u></b>	24,131	27,457	749	52,337	33,688

**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 2021 the balance stood at £24,131, which satisfies this policy.

The Group has considered the impact of COVID-19 on the Group at the time of signing the accounts and has reflected on its cash flows to 31 March 2022.

The Group received local authority support grants in May 2020 and February 2021 which are to enable the Group to continue to provide activities for the sections, pay HQ running costs and cover one off costs to make the HQ COVID-19 secure, whilst income is affected by lost HQ rental income and reduced membership income.

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**FOR THE YEAR ENDED 31st March 2021**  
**NOTES TO THE ACCOUNTS (continued)**

**5) RESTRICTED FUNDS**

**Section Funds - Group Camp Fund - Rifle Club**

Each section of the Scout Group (Beavers, Cubs, Scouts) and the Rifle club has a separate treasurer. 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 Pax Hill Lodge Charity made a grant for tents.

**HQ Improvements Fund**

This fund is for improvements to the HQ. During the year a grant was received from the CO-OP community support programme for HQ improvements and this has contributed towards the six new storage heaters and the new hot water system that have been installed in the HQ.

	Beaver River Fund	Beaver Wood Fund	Cub Phoenix Fund	Cub Taurus Fund	Scout Endeavour Fund	Group Camp Fund	Rifle Club	Camping Equipment	HQ Improvement	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£	£	£	£	£	£	£	£
<b>RECEIPTS</b>											
Rifle club related activities	-	-	-	-	-	-	-	-	-	-	1,258
Camp receipts - Scout Sections	-	-	-	-	-	-	-	-	-	-	6,781
Programme & activities - Scout Sections	154	176	762	25	-	-	-	-	-	<b>1,117</b>	4,517
Grants and donations	-	-	-	-	-	-	-	345	1,835	<b>2,180</b>	4,299
	154	176	762	25	-	-	-	345	1,835	<b>3,297</b>	16,855
<b>PAYMENTS</b>											
Rifle club activities	-	-	-	-	-	-	200	-	-	<b>200</b>	1,640
Camp costs - Scout Sections	-	-	-	-	-	-	-	-	-	-	7,345
Programme and activities - Scout Sections	516	433	1,620	605	1,294	-	-	-	-	<b>4,468</b>	8,904
HQ improvements	-	-	-	-	-	-	-	-	1,835	<b>1,835</b>	5,744
	516	433	1,620	605	1,294	-	200	-	1,835	<b>6,503</b>	23,633
Net (payments)/receipts	(362)	(257)	(858)	(580)	(1,294)	-	(200)	345	-	<b>(3,206)</b>	(6,778)
<b>Transfers between funds</b>											
Contribution from Group funds to Sections	456	464	1,030	780	880	-	-	-	-	<b>3,610</b>	4,840
Other net transfers between funds	-	-	-	-	-	-	-	-	-	-	11
Cash funds b/fwd at 1 April 2020	355	160	(134)	501	902	381	303	753	-	<b>3,221</b>	5,148
Cash funds c/fwd at 31 March 2021	449	367	38	701	488	381	103	1,098	-	<b>3,625</b>	3,221

**21st ROMSEY (NURSLING & ROWNHAMS) SCOUT GROUP****Charity Number: 302269****Appendix 1 (not part of the Independent Review )****Summary of Unrestricted Fund Accounts for the year ending 31 March 2021**

	<u>2021</u>	<u>2020</u>
	£	£
<u>Receipts</u>		
Group subs	11,449	17,068
Donations in lieu of membership income	2,410	-
Less: capitation paid to National/County/District/Explorer scouts	(6,484)	(6,803)
Net contribution of subs to group costs	7,375	10,265
Premises rental income	594	3,653
Other donations and grants	2,149	561
Grant s to Lockdown	19,907	-
Bank Interest	355	367
Fundraising income less costs	1,121	1,227
	<u>31,501</u>	<u>16,073</u>
Total Receipts		
<u>Payments</u>		
Premises costs - See below	5,758	9,490
Premises costs - major works	6,281	7,062
Premises - electricity refund	(2,238)	-
Camping Equipment	1,451	335
Badges, training, leaders' uniforms & mileage	923	1,178
Administration fees for cash collection	461	741
Other	562	327
	<u>13,198</u>	<u>19,133</u>
Total Payments		
<u>Net cash receipts for year - Unrestricted Funds - pre gift aid</u>	18,303	(3,060)
Gift Aid on subs	3,956	2,435
<u>Net cash receipts for year - Unrestricted Funds - post gift aid</u>	22,259	(625)
Contribution from Unrestricted fund towards sections	(3,610)	(4,840)
Movement of funds between Unrestricted and Restricted	-	(11)
Net movement for year - Unrestricted fund	18,649	(5,476)
Unrestricted Cash Funds as at 1 April 2020	33,688	39,164
<u>Unrestricted Cash Funds as at 31 March 2021</u>	<u>52,337</u>	<u>33,688</u>

**Membership income**

	<u>2021</u>	<u>2020</u>
	£	£
Wood Beaver subs	1,438	2,621
River Beavers subs	1,450	2,584
Taurus Cubs subs	2,425	4,020
Phoenix Cubs subs	3,409	4,898
Endeavour Scouts subs	2,727	2,945
	<u>11,449</u>	<u>17,068</u>

**Premises costs**

	<u>2021</u>	<u>2020</u>
	£	£
Cleaning	675	1,334
Electricity	1,272	4,198
Music licence	128	130
Repairs & maintenance	881	491
Water	221	432
Fire safety	-	264
Insurance	2,581	2,562
Sundry	-	79
	<u>5,758</u>	<u>9,490</u>

**21st ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
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**Appendix 2 (not part of the Independent Review )**

Summary of Restricted Fund Accounts for the year ending 31 March

	<u>2021</u>	<u>2020</u>
	£	£
<b><i>INCOME</i></b>		
Membership subscriptions - Rifle club	-	1,258
Camp fees	-	6,781
Scouting programme and activities	1,117	4,517
Other donations and grants	2,180	4,299
	<u>3,297</u>	<u>16,855</u>
<b><i>PAYMENTS</i></b>		
Rifle Club expenses	200	1,640
Camp costs	-	7,345
Scouting programme and activities	4,468	8,904
Premises costs including repairs	-	791
Premises costs - major works	1,835	3,906
Camping equipment	-	1,047
	<u>6,503</u>	<u>23,633</u>
<u>Net cash payments for year - Restricted Funds</u>	(3,206)	(6,778)
Contribution from Unrestricted fund towards sections	3,610	4,840
Movement of funds between Unrestricted and Restricted	<u>-</u>	<u>11</u>
Net movement in Unrestricted funds	404	(1,927)
Restricted Cash Funds as at 1 April - brought forward	3,221	5,148
<u>Restricted Cash Funds as at 31 March - carried forward</u>	<u>3,625</u>	<u>3,221</u>

**21st ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
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**Appendix 3 (not part of the Independent Review)**

