



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



# Trustees' annual report for the year ending 31 March 2025

## Reference details

Registered charity number: 302269

Scout Association registration number: 10014441

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

Address of headquarters: 21<sup>st</sup> Romsey 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 4 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 Squirrel sections (core age range 4 to 6 years), two Beaver sections (6 to 8 years), two Cub sections (8 to 10½ years) and two Scout sections (10½ to 14 years). Each section is overseen by an adult leadership team which, in consultation with the young people, devises an enjoyable 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 which 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 – Acorn, Bronze, Silver or Gold for Squirrels, Beavers, Cubs and Scouts, respectively.

The Group also oversees a sub-section that engages in target activities: shooting, archery, crossbow and throwing-axes.

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.

## Achievements and performance

As can be seen from the chart below, our membership has reached a plateau, which is unsurprising since we now have two sections in each age range (Squirrels, Beavers, Cubs and Scouts). We did not open any new sections in 2024-5 and are unlikely to do so in the foreseeable future. At the time of the January 2025 census we recorded a total of 163 youth members and 35 uniformed leaders, which makes us one of the largest Groups in Romsey District. Any future increase in the number of children is likely to be small, within existing sections, and dependent on the availability of leaders.

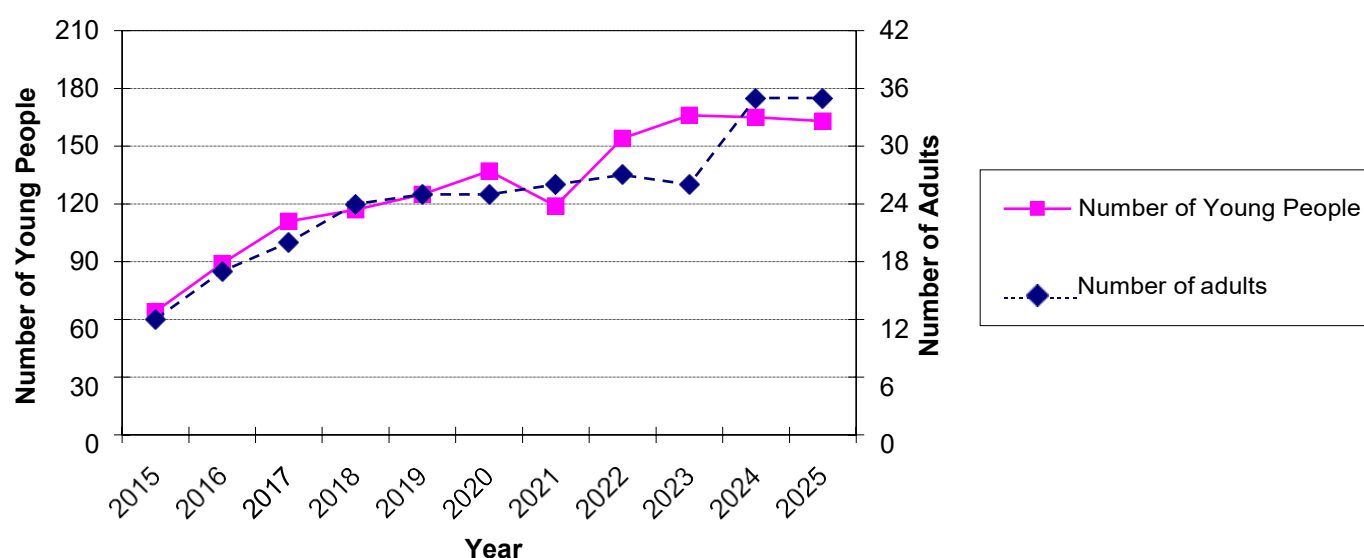
All sections continue to run active programmes, which engage the young people as they work towards gaining badges. Several opportunities have been given for the young people to experience sleepovers or camping; events which have encouraged their self-reliance in ways appropriate to their age. The Group was well represented at camps and challenges organised by Romsey District Scouting, and at the annual St George's Day parade. We are grateful to the local parish church for again allowing us to participate in their Remembrance Day commemorations.

As well as providing amazing programmes for the young people of our Group, our leaders actively support Scouting further afield. Many assist in running District-wide events and some have formal roles at District level. Our Target Sports team are also a resource, providing opportunities for the young people of other Groups and training for leaders.

Changes made by the national Scout Association have required our leaders to embrace a new national database of adult membership and alterations to their own training programme. At the same time they have carried much of the load for the operational running of the Group (maintenance, administration, fund-raising etc). We would welcome more volunteers in these areas to enable leaders to focus on running their sections, so continuing to provide excellent programmes for the young people.

The Trustees would like to express their sincere thanks and admiration for all that our leaders do to make 21<sup>st</sup> Romsey Scout Group the success that it is.

## 21st Romsey Uniformed Membership 2015 - 2025



## 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 UK Scouting operates. As a charity the Group is also governed by Charity Commission of England and Wales. Over the past two years the national Scout Association has introduced changes to the structure of the organisation, which are designed to enhance the governance arrangements, at the same time creating more flexible opportunities for adults to participate.

Within the Group the adult leaders and supporters give their time and expertise voluntarily, without remuneration, to help the development of young people. We are led by the Group Lead Volunteer, or 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 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 must conform to the requirements of the Charity Commission.

### Trustees

In accordance with the changes mentioned above, from the 2023 AGM the Group's Executive Committee was renamed the Trustee Board, which better reflects its responsibilities in that area. Over the past year operational duties which were previously overseen by the Executive Committee have been devolved to the Group Leadership Team, with appropriate sub-teams such as Maintenance and Administration. Consequently, from the 2024 AGM the number of Trustees was reduced from 15 to 7. The trustees work together to make sure that 21<sup>st</sup> Romsey Scout Group is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance.

Between 1 April 2024 and 31 March 2025 the Board met five times to ensure that

- a. the charity is:
  - well managed
  - carrying out its purposes for the public benefit
  - complying with the charity's governing document and the law
  - managing the charity's resources responsibly
- b. the charity is operating compliant with POR and the local charity regulator, including effective management of each of the Scout Association's key policies.
- c. young people are meaningfully involved in decision making at all levels
- d. the Group has sufficient resources (funds, people, property and equipment) available to meet the planned work of the Group, including delivery of the high-quality programme for the young people and the resource requirements of the adults' training programme.

In addition to routine matters, over the past year specific activities of the Trustee Board included:

- Revising the HQ fire safety risk assessment and fire action plan.
- Commencing work on the following
  - a risk register
  - a Declaration of Interests policy for Trustees and
  - a Group-wide Eco Policy
- Implementing a new accounting system which reduces the workload of the treasurer, enables leaders and trustees to see the financial situation in real time and enables expense claims to be lodged electronically.
- Obtaining a telephone number for the Group, so enabling external contacts (e.g. hall users) to obtain assistance through a ring group and reducing the need to make personal telephone numbers publicly available.
- Assisting with the introduction of the new national membership and learning databases.

Further information on the local governance and finance arrangements of Scout Groups can be found in chapter 5 of POR<sup>2</sup> and in Scout Association guidance for trustees<sup>3</sup>.

The following served as trustees during the year ending 31 March 2025. The Group Lead Volunteer (Group Scout Leader) is an *ex officio* member of the Board, the others are appointed by the Group Council. Unless otherwise indicated the individuals were appointed prior to 1 April 2024 and re-appointed at the 2024 AGM.

Name	Specific role (if any) on the Committee	Dates of service if not for the whole year
Randell McKay	Chair	Appointed as Chair at 2024 AGM (11 July 2024), previously Deputy Chair
Cameron Beale	Group Lead Volunteer	
Jason Phelps	Treasurer	
Gillian McKay	Secretary	
Sharon Archer		
Julie Nash		
Andrew Pickles		From 2024 AGM (11 July 2024)
Rebecca Fouch	Chair	Until 2024 AGM (11 July 2024)
Ian Biondani	Asst. Scout Leader	Until 2024 AGM (11 July 2024)
Leanne Cooper	General member	Until 2024 AGM (11 July 2024)
Steve Batchelor	Target Sports and Asst. Scout Leader	Until 2024 AGM (11 July 2024)
Craig Wilkins	Cub Leader (Phoenix Pack)	Until 2024 AGM (11 July 2024)
Kerrie Bowers	Beaver section leader (River Beaver Colony)	Until 2024 AGM (11 July 2024)
Jo-Ann Ray	Squirrel section leader	Until 2024 AGM (11 July 2024)
Terry Elliot	Draco Explorer Scout Leader	Until 2024 AGM (11 July 2024)
Bethan Cowley	Cub section leader (Taurus Pack)	Until 2024 AGM (11 July 2024)

## Financial review

Further information is given in the annual accounts, but a summary of receipts and payments for the year ending 31 March 2025 is:

	Unrestricted funds 2024 - 25	Restricted Funds 2024 - 25	Total 2024 - 25	Total 2023 - 24
Receipts	£33,594	£13,731	£47,325	£41,409
Payments	£25,348	£14,765	£40,113	£46,238
Net receipts / (payments)	£8,246	(£1,034)	£7,212	(£4,829)
Net transfers between funds	(£6,018)	£6,018	-	-
Cash funds at 31 March	£44,176	£11,053	£55,229	£48,017

### 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 2025 the balance stood at £8,819, which satisfies this policy.

The Group Trustee Board 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 2025 £10,299 was held in a Virgin deposit account and £32,189 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:

TSB current account: Any two from Jason Phelps, Rebecca Fouch, Sharon Archer,  
Randell McKay, Julie Nash

Virgin accounts: Any two from Randell McKay, Andy Pickles, Claire McCann

### 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:

Randell McKay (Group Chair)

*Approved by the Trustee Board on 2 July 2025. The Secretary of the 21<sup>st</sup> Romsey Trustee Board holds the original, signed copy.*

Name: Randell McKay

Position: Chair of Trustee Board, 21<sup>st</sup> Romsey Scout Group

Date: 2 July 2025

## 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 Trustee Boards: <https://www.scouts.org.uk/volunteers/volunteer-experience/teams/trustee-boards/>
4. <https://www.scouts.org.uk/volunteers/volunteer-experience/volunteering-together/what-this-means-for-you/moving-to-trustee-boards/>
5. The Group Scout Council is the electoral body which supports Scouting in the Scout Group, and is the body to which the Group Trustee Board 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.

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**Charity Number: 302269**



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

Charity Number: 302269

## ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2025

### INDEX

	<u>Page</u>
Trustee Responsibilities in relation to the accounts	1
Independent Examiner's Report	2
Receipts and Payments Account	3
Statement of Assets and Liabilities	4
<u>Notes to the Accounts</u>	
1) Accounting Policies	5
2) Investment Policy	5
3) Fixed Assets	5
4) Unrestricted Funds	5
5) Restricted Funds	6

## **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 2025, 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: 2 July 2025

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP****CHARITY NUMBER: 302269****RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR - ENDED 31 MARCH 2025**

	<u>Unrestricted</u> <u>Funds</u> <u>(note 4)</u> £	<u>Restricted</u> <u>Funds</u> <u>(note 5)</u> £	<u>2025</u> <u>Total</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> <u>Funds</u> £
<b>RECEIPTS</b>				
<u>Donations, legacies and similar income</u>				
Section Membership Fees - Squirrels, Beavers, Cubs & Scouts	24,924	-	24,924	25,716
Less: Membership Fees to National/County/District Scouts	(10,970)	-	(10,970)	(10,176)
	13,954	-	13,954	15,540
Scouting Programme and Activities	-	10,896	10,896	7,738
Joint Section Events - Other	1,912	-	1,912	7,534
Joint Section Events - District Camp	-	1,450	1,450	-
Rental Income from Letting Of HQ	7,794	-	7,794	2,686
Target Activities	-	1,385	1,385	1,783
Donations	2,470	-	2,470	1,150
Gift Aid	3,476	-	3,476	3,119
Contribution towards Group Branded Uniform	-	-	-	106
	29,606	13,731	43,337	39,656
<u>Grants</u>	2,200	-	2,200	500
<u>Fundraising income</u>	1,495	-	1,495	918
<u>Investment income</u>				
Interest from Virgin Money Deposit Account	138	-	138	51
Interest from Virgin Money Notice Account	155	-	155	284
	293	-	293	335
<b>TOTAL RECEIPTS</b>	<b>33,594</b>	<b>13,731</b>	<b>47,325</b>	<b>41,409</b>
<b>PAYMENTS</b>				
	£	£	£	£
<u>Charitable payments</u>				
Scouting Programme and Activities	-	14,264	14,264	14,306
Joint Section Events - Other	2,048	-	2,048	7,227
Uniform and Mileage	87	-	87	1,588
Other Premises Costs	9,428	-	9,428	6,681
Premises Insurance	1,955	-	1,955	1,856
Premises Electricity	5,708	-	5,708	6,963
Camping Equipment	1,568	-	1,568	1,201
Target Activities	-	501	501	1,938
Badges	1,205	-	1,205	1,762
Website	10	-	10	660
Accounting Software	95	-	95	-
AGM Expenses	292	-	292	322
Administration Fees for Cash Collection	1,555	-	1,555	1,489
Sundry Payments	-	-	-	6
	23,951	14,765	38,716	45,999
<u>Fundraising Costs</u>	1,397	-	1,397	239
<b>TOTAL PAYMENTS</b>	<b>25,348</b>	<b>14,765</b>	<b>40,113</b>	<b>46,238</b>
Net Receipts/(Payments)	8,246	(1,034)	7,212	(4,829)
Contribution (from) Group Funds to Sections	(6,018)	6,018	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>2,228</b>	<b>4,984</b>	<b>7,212</b>	<b>(4,829)</b>
<u>Cash funds at 1 April 2024</u>	41,948	6,069	48,017	52,846
<u>Cash funds at 31 March 2025</u>	<u>44,176</u>	<u>11,053</u>	<u>55,229</u>	<u>48,017</u>

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR - ENDED 31 MARCH 2025**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
		<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
		<u>(note 4)</u>	<u>(note 5)</u>	<u>Funds</u>	<u>Funds</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>CASH FUNDS</u></b>					
Bank current account		11,959	-	11,959	5,075
Virgin deposit account	(note 2)	3,838	6,461	10,299	10,160
Virgin notice account	(note 2)	27,055	5,134	32,189	32,035
Cash held by Target Activities		-	-	-	1
Cash prepaid on Equals Cards		-	782	782	746
<b>TOTAL CASH FUNDS</b>		<u>42,852</u>	<u>12,377</u>	<u>55,229</u>	<u>48,017</u>

		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>CURRENT ASSETS</u></b>					
Gift Aid Tax recoverable		3,594	-	3,594	3,405
Accrued interest on Virgin deposit accounts		128	31	159	80
Accrued rental income from letting of HQ		1,390	-	1,390	1,796
Insurance premium paid in advance		1,660	-	1,660	1,578
		<u>6,772</u>	<u>31</u>	<u>6,803</u>	<u>6,859</u>

		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>NON MONETARY ASSETS FOR CHARITY'S OWN USE</u></b>					
Land and buildings	(note 3)	3,064	81,268	84,332	85,456
Site improvements - Gazebo and benches		4,145	-	4,145	4,145
Scouting - tents **		27,385	-	27,385	24,895
Scouting equipment **		10,894	-	10,894	9,904
Kitchen equipment **		15,359	-	15,359	13,963
Other electrical kit **		2,219	-	2,219	2,017
Archery equipment **		1,938	-	1,938	1,762
Tomahawks equipment **		278	-	278	253
Kit stored in containers **		4,324	-	4,324	3,931
		<u>69,606</u>	<u>81,268</u>	<u>150,874</u>	<u>146,326</u>

\*\* - these are insurance values

		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>LIABILITIES</u></b>					
Expenses incurred but not yet invoiced		-	-	-	658
Deposits received in advance for camps		-	1,550	1,550	-
		<u>-</u>	<u>1,550</u>	<u>1,550</u>	<u>658</u>

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 2 July 2025 and signed on their behalf by:

..... **Randell McKay** **(Chair)**

..... **Jason Phelps** **(Treasurer)**

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP****CHARITY NUMBER 302269****FOR THE YEAR - ENDED 31 MARCH 2025****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 2025 £10,299 was held within a Virgin Charity Deposit Account and £32,189 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>2025 Total</u>	<u>2024 Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<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	961	24,907	25,868	24,743
Charge for year	41	1,083	1,124	1,125
At 31 March	1,002	25,990	26,992	25,868
<b><u>Net Book Value</u></b>				
At 31 March	3,064	81,268	84,332	85,456
At 1 April	3,105	82,351	85,456	86,581

Construction of the Scout Headquarters was completed in 2001 and the lease is held until 25 September 2099. The Insurance rebuild value is £ 369,940 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>2025 Total</u>	<u>2024 Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Net receipts/(payments) for the year	8,514	1,300	-	(1,568)	8,246	1,587
<b><u>Transfers between funds</u></b>						
Contribution (from) Group funds to Sections	(6,018)	-	-	-	(6,018)	(6,962)
Contribution (from) Group funds to Other Funds	(3,439)	-	1,000	2,439	-	-
<b><u>Cash funds at 1 April 2024</u></b>	9,762	1,600	29,457	1,129	41,948	47,323
<b><u>Cash funds at 31 March 2025</u></b>	8,819	2,900	30,457	2,000	44,176	41,948

**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 2025 the balance stood at £8,819, which satisfies this policy.

**21<sup>st</sup> ROMSEY (NURSING & ROWNHAMS) SCOUT GROUP**  
**CHARITY NUMBER: 302269**  
**FOR THE YEAR - ENDED 31 MARCH 2025**  
**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>	<u>Total 2025</u>	<u>Total 2024</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>RECEIPTS</b>														
Target Activities	-	-	-	-	-	-	-	-	-	1,385	-	-	<b>1,385</b>	1,783
Joint Events	-	-	-	-	-	-	-	-	-	-	-	1,450	<b>1,450</b>	7,534
Programme & activities - Scout Sections	340	455	488	338	2,511	1,146	675	4,943	-	-	-	-	<b>10,896</b>	7,738
	340	455	488	338	2,511	1,146	675	4,943	-	1,385	-	1,450	<b>13,731</b>	17,055
<b>PAYMENTS</b>														
Target Activities	-	-	-	-	-	-	-	-	-	501	-	-	<b>501</b>	1,938
Joint Events	-	-	-	-	-	-	-	-	-	-	-	-	-	7,227
Programme & activities - Scout Sections	597	607	1,208	880	3,491	2,007	552	4,922	-	-	-	-	<b>14,264</b>	14,306
	597	607	1,208	880	3,491	2,007	552	4,922	-	501	-	-	<b>14,765</b>	23,471
Net (payments)/receipts	(257)	(152)	(720)	(542)	(980)	(861)	123	21	-	884	-	1,450	<b>(1,034)</b>	(6,416)
<b>Transfers between funds</b>														
Contribution from Group funds to Sections	537	537	587	587	980	703	987	1,100	-	-	-	-	<b>6,018</b>	6,962
Cash funds b/fwd at 1 April 2024	291	512	612	305	-	288	528	860	812	1,554	307	-	<b>6,069</b>	5,523
Cash funds c/fwd at 31 March 2025	571	897	479	350	-	130	1,638	1,981	812	2,438	307	1,450	<b>11,053</b>	6,069