

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
3rd Ringwood Scout Group

Town & Forest
Chartered Accountants
Cornerways House
School Lane
Ringwood
Hampshire
BH24 1LG

3rd Ringwood Scout Group

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for the Year Ended 31 March 2021

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3rd Ringwood Scout Group

Report of the Trustees **for the Year Ended 31 March 2021**

The Scout Association, of which the 3rd Ringwood Scout Group forms part, exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters. The aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Group have endeavoured to achieve the aims of the Scouting Movement by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The healthy number of Beavers, Cubs and Scouts indicate that the Group is flourishing, and this is the result of the enthusiasm and dedication of the leaders.

The Group continues to thrive at all levels but with particularly healthy levels of Cubs and scouts. As always, there is always a need for additional leaders and the support of parents at meetings and activities remains vital to the Group.

FINANCIAL REVIEW

Reserves policy

The reserves policy established by the Board is that reserves of cash balances, should be approximately six months' income. This is equivalent to about £18,500. At this level the Board feels that the Charity would be able to continue its activities in the event of a temporary drop in income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

302282

Principal address

5 Spinners Close
West Moors
Ferndown
Dorset
BH22 0PN

Trustees

Mr D J Gillam
Mrs E A Gillam
Miss C L Bonnett
Mr A Duncan
Mrs J D Noakes
Mr S A J Parris
Mr D A Rowden
Mrs S Jeanes
Mr B A Collins

3rd Ringwood Scout Group

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Town & Forest
Chartered Accountants
Cornerways House
School Lane
Ringwood
Hampshire
BH24 1LG

Approved by order of the board of trustees on 26/7/21 and signed on its behalf by:

.....
Mr A Duncan - Trustee

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Independent Examiner's Report to the Trustees of
3rd Ringwood Scout Group

Independent examiner's report to the trustees of 3rd Ringwood Scout Group

I report to the charity trustees on my examination of the accounts of 3rd Ringwood Scout Group (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Zara Dunster FCA
Town & Forest
Chartered Accountants
Cornerways House
School Lane
Ringwood
Hampshire
BH24 1LG

Date: 27 July 2021

3rd Ringwood Scout Group

Statement of Financial Activities
for the Year Ended 31 March 2021

| | Notes | 31.3.21 Unrestricted fund £ | 31.3.20 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Charitable activities | | | |
| Charitable Activities | | 21,637 | - |
| Other trading activities | 2 | 8,460 | 33,367 |
| Investment income | 3 | 12 | 46 |
| Total | | 30,109 | 33,413 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable Activities | | 15,591 | 18,214 |
| Other | | 74 | 599 |
| Total | | 15,665 | 18,813 |
| NET INCOME | | 14,444 | 14,600 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 242,290 | 227,690 |
| TOTAL FUNDS CARRIED FORWARD | | 256,734 | 242,290 |

The notes form part of these financial statements

3rd Ringwood Scout Group

Balance Sheet
31 March 2021

| | Notes | 31.3.21 Unrestricted fund £ | 31.3.20 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 176,360 | 181,094 |
| CURRENT ASSETS | | | |
| Cash at bank | | 80,675 | 61,317 |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | (301) | (121) |
| NET CURRENT ASSETS | | <u>80,374</u> | <u>61,196</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>256,734</u> | <u>242,290</u> |
| NET ASSETS | | <u>256,734</u> | <u>242,290</u> |
| FUNDS | 7 | | |
| Unrestricted funds | | <u>256,734</u> | <u>242,290</u> |
| TOTAL FUNDS | | <u>256,734</u> | <u>242,290</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 26/07/2021
and were signed on its behalf by:



Mr A Duncan - Trustee



The notes form part of these financial statements

3rd Ringwood Scout Group

Notes to the Financial Statements **for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out below.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Long leasehold | - over 50 years |
| Fixtures and fittings | - 10% on reducing balance |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3rd Ringwood Scout Group

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

| | 31.3.21 | 31.3.20 |
|-----------------------|--------------|---------------|
| | £ | £ |
| Group subscriptions | 5,083 | 9,117 |
| Fundraising | 777 | 1,857 |
| Headlands | - | 2,640 |
| Gift Aid | - | 6,470 |
| Group activity income | 90 | 782 |
| Sundry receipts | 169 | 312 |
| Hall hire | 2,341 | 12,189 |
| | <u>8,460</u> | <u>33,367</u> |

3. INVESTMENT INCOME

| | 31.3.21 | 31.3.20 |
|--------------------------|-----------|-----------|
| | £ | £ |
| Deposit account interest | <u>12</u> | <u>46</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. TANGIBLE FIXED ASSETS

| | Long leasehold £ | Fixtures and fittings £ | Totals £ |
|-----------------------------------|------------------------|----------------------------------|----------------|
| COST | | | |
| At 1 April 2020 and 31 March 2021 | <u>171,468</u> | <u>20,271</u> | <u>191,739</u> |
| DEPRECIATION | | | |
| At 1 April 2020 | 3,419 | 7,226 | 10,645 |
| Charge for year | <u>3,430</u> | <u>1,304</u> | <u>4,734</u> |
| At 31 March 2021 | <u>6,849</u> | <u>8,530</u> | <u>15,379</u> |
| NET BOOK VALUE | | | |
| At 31 March 2021 | <u>164,619</u> | <u>11,741</u> | <u>176,360</u> |
| At 31 March 2020 | <u>168,049</u> | <u>13,045</u> | <u>181,094</u> |

Included in cost or valuation of land and buildings is freehold land of £500 (2020 - £500) which is not depreciated.

3rd Ringwood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 | 31.3.20 |
|-----------------|------------|------------|
| | £ | £ |
| Other creditors | 301 | 121 |
| | <u>301</u> | <u>121</u> |

7. MOVEMENT IN FUNDS

| | At 1.4.20 | Net movement in funds | At 31.3.21 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 242,290 | 14,444 | 256,734 |
| | <u>242,290</u> | <u>14,444</u> | <u>256,734</u> |
| TOTAL FUNDS | <u>242,290</u> | <u>14,444</u> | <u>256,734</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 30,109 | (15,665) | 14,444 |
| | <u>30,109</u> | <u>(15,665)</u> | <u>14,444</u> |
| TOTAL FUNDS | <u>30,109</u> | <u>(15,665)</u> | <u>14,444</u> |

Comparatives for movement in funds

| | At 1.4.19 | Net movement in funds | At 31.3.20 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 227,690 | 14,600 | 242,290 |
| | <u>227,690</u> | <u>14,600</u> | <u>242,290</u> |
| TOTAL FUNDS | <u>227,690</u> | <u>14,600</u> | <u>242,290</u> |

3rd Ringwood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 33,413 | (18,813) | 14,600 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>33,413</u> | <u>(18,813)</u> | <u>14,600</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 227,690 | 29,044 | 256,734 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>227,690</u> | <u>29,044</u> | <u>256,734</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 63,522 | (34,478) | 29,044 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>63,522</u> | <u>(34,478)</u> | <u>29,044</u> |

3rd Ringwood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

3rd Ringwood Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 31.3.21 £ | 31.3.20 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Other trading activities | | |
| Group subscriptions | 5,083 | 9,117 |
| Fundraising | 777 | 1,857 |
| Headlands | - | 2,640 |
| Gift Aid | - | 6,470 |
| Group activity income | 90 | 782 |
| Sundry receipts | 169 | 312 |
| Hall hire | 2,341 | 12,189 |
| | <hr/> | <hr/> |
| | 8,460 | 33,367 |
| Investment income | | |
| Deposit account interest | 12 | 46 |
| Charitable activities | | |
| Grants | 21,637 | - |
| | <hr/> | <hr/> |
| Total incoming resources | 30,109 | 33,413 |
| EXPENDITURE | | |
| Charitable activities | | |
| Rates and water | 265 | 140 |
| Insurance | 1,405 | 1,514 |
| Light and heat | 1,005 | 714 |
| Telephone | 115 | 88 |
| Postage and stationery | 17 | 50 |
| Motor expenses | 77 | 116 |
| | <hr/> | <hr/> |
| | 2,884 | 2,622 |
| Other | | |
| Donations | 74 | 275 |
| Bank charges | - | 324 |
| | <hr/> | <hr/> |
| | 74 | 599 |
| Support costs | | |
| Management | | |
| Accountancy | 300 | 120 |
| Other | | |
| General hall maintenance | 2,998 | 1,464 |
| Carried forward | 2,998 | 1,464 |

This page does not form part of the statutory financial statements

3rd Ringwood Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 31.3.21 £ | 31.3.20 £ |
|--------------------------|--------------------|--------------------|
| Other | | |
| Brought forward | 2,998 | 1,464 |
| Gardening | 400 | 350 |
| Headlands | - | 1,680 |
| Activity and trips | 95 | 1,330 |
| Sundry group expenses | 745 | 1,327 |
| NFW district scouts | 3,315 | 3,432 |
| Summer camp expenses | - | 1,200 |
| Cub expenses | 39 | - |
| Scout expenses | 82 | - |
| Long leasehold | 3,429 | 3,419 |
| Fixtures and fittings | 1,304 | 1,270 |
| | <hr/> 12,407 | <hr/> 15,472 |
| Total resources expended | <hr/> 15,665 | <hr/> 18,813 |
| Net income | <hr/> <hr/> 14,444 | <hr/> <hr/> 14,600 |