

Financial Statements for the 3rd Ringwood Scout Group

Year Ending

31 March 2025

Registered Charity Number - 302282

These financial statements were approved by the Trustees
and authorised for issue at the Annual General Meeting

Annual General Meeting date: 04.07.25

Signed on behalf of the Trustees:

J. Noakes

Name of signatory:

J. NOAKES - Chair

Statement of Financial Activities

31 March 2025

	31/03/2025	31/03/2024
	£	£
<u>Income</u>		
Activites		
Fundraising	2,157	1,516
Gift Aid (see Note 3)	0	3,769
Group Subscriptions	10,033	7,705
Hall Hire	14,452	11,533
Headlands Camp	1,584	2,271
Other Camp Income	2,047	1,398
Sundry Receipts	0	394
Uniform/Badges Sold	1,164	816
	<u>31,437</u>	<u>29,401</u>
Investment Income	898	407
Charitable Receipts		
Grants (Squirrels start-up funding)	400	0
Total Income	<u>32,735</u>	<u>29,808</u>
<u>Expenditure</u>		
Overheads		
Accounting Costs	0	0
Finance Costs, including bank fees and charges	60	60
Scout Association Membership Fees (see Note 4)	9,612	0
	<u>9,672</u>	<u>60</u>
Activities		
Beaver Expenses	113	135
Cub Expenses	0	189
Donations/support to activities and members	28	28
Group Badges	925	635
Group Uniform	235	
Group Activity/Trips Expenses	837	745
Group Sundry Expenses	1,174	435
Headlands Camp Costs	1,575	1,389
Insurance	52	52
Other Camp Costs	801	1,027
Scout Expenses	3,911	2,850
Squirrels Expenses (see Note 5)	258	0
	<u>9,908</u>	<u>7,484</u>

Premises Costs

Electricity	1,912	1,456
Gardening	450	450
Gas	295	371
Hall Maintenance (see Note 6)	9,550	3,829
Hall Equipment, Repairs and Renewals	2,328	808
Insurance	1,794	1,662
Water	387	166
	<u>16,715</u>	<u>8,742</u>

Other Costs

Depreciation Charges (see Note 1)	4,371	4,476
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Total Expenditure

<u>40,667</u>	<u>20,763</u>
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Net Income

<u>-7,933</u>	<u>9,045</u>
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Total Funds Brought Forward From Previous Financial Year

284,805	275,760
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Total Funds Carried Forwards

<u>276,872</u>	<u>284,805</u>
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Independent examiner's report to the trustees of 3rd Ringwood Scout Group

I report to the trustees on my examination of the accounts of the 3rd Ringwood Scout Group for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the 3rd Ringwood Scout Group 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 3rd Ringwood Scout Group 2024-25 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 no cause to believe that in any material respect:

1. accounting records were not kept in respect of the 3rd Ringwood Scout Group as required by section 130 of the Act; or
2. that the accounts do not accord with those 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.

Signed: 

Name: Sian Winter

Relevant professional qualification or membership of professional bodies (if any): CIPFA - 18311, CPFA

Address: Birchlands, Whitemoor Lane, Winsor, Southampton. SO40 2HD

Date: 11/05/2025

Accounting Principles applied to these Financial Statements

Accounting Policies

The financial statements of the charity, 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', 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 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.

Income is accounted for on an accruals basis and has been classified under headings that aggregate all income related to the category.

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.

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 as specified by the donor, or when funds are raised for particular restricted purposes.

Balance Sheet
31 March 2025

		31/03/2025	31/03/2024
	Note	Total funds	Total Funds
		£	£
Fixed Assets			
Fixed Assets	1	159,882	164,253
Current Assets			
Debtors		4,338	4,338
Cash at Bank	Current account	63,214	92,648
	Deposit account	49,514	23,616
		<hr/> 117,066	<hr/> 120,602
Creditors			
Amounts owed and falling due within one year		(75)	(50)
Net Current Assets		<hr/> 116,991	<hr/> 120,552
Total Assets Less Current Liabilities		<hr/> 276,872	<hr/> 284,805
Net Assets as Unrestricted Funds	2	<hr/> <hr/> 276,872	<hr/> <hr/> 284,805

Notes to the Accounts

1 Fixed Assets

	Freehold land* £	Long leasehold £	Fixtures and fittings £	Totals £
Asset Value				
As at 1 April 2024	500	171,468	21,316	193,284
Additions and purchases	0	0	0	0
As at 31 March 2025	<u>500</u>	<u>171,468</u>	<u>21,316</u>	<u>193,284</u>
Depreciation				
As at 1 April 2024	0	17,136	11,895	29,031
Charge for the year	0	3,429	942	4,371
As at 31 March 2025	<u>0</u>	<u>20,565</u>	<u>12,837</u>	<u>33,402</u>
Net Book Value				
As at 31 March 2025	<u>500</u>	<u>150,903</u>	<u>8,479</u>	<u>159,882</u>

* please note the freehold land, last valued in 2022, is not depreciated due to trending rise in property prices in this location over the last 50 years

2 Movement in Funds

	As at 1 April 2024 £	Net Movement in Funds £	As at 31 March 2025 £
Unrestricted Funds	284,805	-7,933	276,872
Restricted Funds	0	0	0
Total Funds	<u>284,805</u>	<u>-7,933</u>	<u>276,872</u>

	As at 1 April 2023 £	Net Movement in Funds £	As at 31 March 2024 £
Unrestricted Funds	275,760	9,045	284,805
Restricted Funds	0	0	0
Total Funds	<u>275,760</u>	<u>9,045</u>	<u>284,805</u>

3 Gift Aid

The Gift Aid claim was not completed in time for the 24-25 accounts, this will be claimed in 25-26

4 Scout Association Membership Fees

The billing period for the membership fees is around the year end period and may result in two charges reflected in a financial year - which has occurred in 24-25

5 Squirrels Expenses

The new Squirrels Unit in Ringwood did not incur expenses in prior years, this is an additional unit for the 24-25 accounts

6 Hall Maintance

Charges were higher in 24-25 than previous years due to brickwork and new glass installation

At this time all funds held by 3rd Ringwood Scout Group are unrestricted funds.

Trustees' Remuneration and Benefits

The Trustee's received no remuneration or other benefits in this financial year related to their Trustee role

Trustees expenses

The Trustee's received no expenses in this financial year related to their Trustee role

Related Party Disclosures

There were no related party transactions for this financial year

These accounts were prepared by: Miss Sophie Shaw - 24/4/2025

These accounts were checked by: Mr Michael Walsh - 09/05/2025

These accounts were independently reviewed by: Mrs Sian Winter - 11/05/2025