

4th ROMSEY (Bramshaw) SCOUT GROUP

Trustees Annual Report for the year ended 31st March 2024

Reference and Administration Details

4th Romsey (Bramshaw) Scout Group is a registered charity (registration number 308215) and is situated at Howard Chandler Scout Hut, Lyndhurst Road, Landford, SP5 2DW

The following acted as trustees during the year:

Louise Forgan	Group Chair
John Heagren	Group Scout Leader
Catherine Bryant	Group Treasurer
Emma Ginns	Trustee
Lizzie Paton	Trustee
Nigel Webster	Trustee
Chris Collins	Trustee
Gideon Aymes	Trustee
Louise Abbott	Trustee

Structure, Governance and Management

The Group's governing documents are those of The Scout Association. These consist of a Royal Charter which in turn gives authority to the bye-laws and to The Policy, Organisation and Rules of The Association.

The Group is a trust established under rules that are common to all scout groups.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are

in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk and Internal Control

Although we are yet to fully complete our risk register, the Group Trustee Board has identified the major risks to which they believe the Group is exposed, we are currently reviewing the risks and are coming up with a plan to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss,

these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives and Activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - we support others and take care of the world in Which WA live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise. 'I

Public Benefit Statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Under the Charities Act 2011, 4th Romsey Scout Group is required to demonstrate that its aims are for the public benefit. The Group Trustee Board confirms that it has taken account of the Charity Commission's general guidance on public benefit and that in its assessment the Group

has met the public benefit criteria. Two principles demonstrate that Scouting's aims are for the public benefit; the advancement of education and the advancement of citizenship or community development:

- Principle 1a: Scouting enables young people to develop towards their full potential
- Principle 1b: the clear link between the benefits for young people and the purpose of Scouting
- Principle 1c: the safety of young people is taken very seriously and the benefits Scouting activities provide far outweigh the risks.
- Principle 2a: the aim of Scouting refers to young people and the beneficiaries, aged between 6 and 25.
- Principle 2b: full scouting membership is restricted to young people who are willing to make the Scout Promise.
- Principle 2c: 4th Romsey (Bramshaw) Scout Group does not exclude those in poverty from its benefits. While the Group charges a subscription to members, the benefits of Scouting are not restricted by the ability to pay. Locally there are arrangements to waive subscriptions and other costs for young people who cannot afford to pay.
- Principle 2d: any private benefits from Scouting are incidental.

Achievements and Performance

-We have started to setup a risk register to ensure our group is not at risk.

-We held our second Big Help out day ensuring the grounds are kept up together, extending to longevity of the hut by painting, clearing gutters, clearing dead trees.

-The Trustee board now uses a central repository via Online Scout Manager for storing sensitive information.

-We have slowly started to use @bramshawscouts.org email addresses instead of personal ones, to ensure better compliance with GDPR.

-Our kitchen is still nearly finished, and will be fully completed soon, just needs a final lick of paint in places.

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. The Group Trustee Board considers that the group should hold approximately £20000. This requirement is factored into the financial review undertaken by the Group Trustee Board each year and

the annual subscriptions are reassessed and set at an appropriate level to maintain a reserve in line with this policy.

Investment Policy

The Group's income and expenditure is small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using a mainstream bank, Nat West, in a Community Account and an instant access, interest payable Business Reserve

Financial Review

We have had a very good year. The accounts have been drawn up on a cash accounting receipts and payments basis as in previous years. The accounts for the year to 31st March 2024 report an increase of £4349.

In accordance with the POR (Policy Organisation & Rules) of the Scout Association, the Census payments are offset against subscriptions. 2024 subscription income was £11418. This rise is partly due more youngsters attending, but also because in January, we made the decision to modestly increase subs to £13 a month from £10 a month for all sections.

In August we held a very successful Summer Fayre. Combined with the Splottery we had a record profit of nearly £8000. We are planning and organising another Summer Fayre on Nomansland Green on Bank Holiday Monday, 26th August.

Gift Aid also increased from HMRC, raising over £1572, nearly a third more than the previous year. This is a great improvement, and we thank all parents and carers for signing up this year. It is so simple for us to administer, so please consider signing up if you don't already.

If any parents who would like to nominate 4th Romsey in their company's matched funding, please get in touch! We also have Easy Fundraising with Amazon. Please get in touch for more details.

Capitation (Census) is our membership fee to the Scouts Association and includes a levy to the district, county and national HQ. It is by far the largest outgoing we have at £5624. This, I suppose, is a sign of how well the group is doing, with almost 100 young people on roll.

Other major costs this year have been repairs to the van. The van is invaluable to all sections, so it is important we keep it in good condition.

Energy and insurance are as ever expensive, but obviously necessary. The Group's contract with SSE has recently ended and as a result the Trustee

Board has recently looked to change to Octopus Energy, which should more or less halve our energy costs.

The Scout hut is in need of a new roof, with quotes in the region of £15000. To do this we would have to use most of our reserves, so we are aiming to apply for grant funding this financial year. Unfortunately recent grant applications to the National Lottery and Wiltshire Community Fund were unsuccessful, but we have a long list of other places to try.

Programme of activities

Our sections continue to enjoy and develop through the exciting and varied programme that is offered for Squirrels, Beavers, Cubs and Scouts. 4th Romsey (Bramshaw) Scout Group also hosts an Explorer Scout Unit, which enables our young people to continue through Scouting until the age of 18. Our leaders continue to invest significant amounts of time and energy in providing a rewarding and enriching programme of activities for all members.

4th Romsey Scout Group (Charity no. 308215)

Receipts and payments account

For the year
from

4/1/2023

Receipts and payments

Unrestricted funds

£

Receipts

Donations, legacies and similar income	
All sections income events, trips, camps etc)	9904.37
Subs	11418.00
HMRC Gift Aid	1572.72
Other similar income	-
Sub total	22,895
Grants	
Building grants	-
Sub total	-
Fundraising events (gross)	
Online shopping commissions	161.10
Summer Fayre and Splottery	11087.78
Donation La Ronde	520.47
Sub total	11,769
Total Gross Income	34,664
Asset and investment sales, etc.	-
Total receipts	34,664

4th Romsey Scout Group (Charity no. 308215)

Receipts and payments account

Year start date

For the year
from

4/1/2023

Receipts and payments

0
Unrestricted funds
£

Payments

Capitation 2024	5623.80
Hut and volunteer insurance	686.48
Building and maintenance costs	410.32
Van costs	3749.97
Energy SSE	1585.23
Pennon Water	52.52
Individual sections meeting costs, events, trips, camps	14706.62
Presents	111.92
Ace Liftaway waste	240.00
Fire safety certificates	169.43
	-
	-
Sub total	27,336
Fundraising expenses	
Summer Fayre and Splottery costs	2979.23
Detail 2	-
Detail 3	-
Other fundraising costs	-
Sub total	2,979
Total Gross Expenditure	30,316
Asset and investment purchases, etc.	-
Total payments	30,316
Net of receipts/(payments)	4,349
Cash funds last year end	-
Cash funds this year end	4,349

4th Romsey Scout Group (Charity no. 308215)

Receipts and payments account

For the year
from

4/1/2023

Statement of assets and liabilities at the end of the year

3/31/2024

Unrestricted funds

£

Cash funds	
Bank current account	1,324.55
Bank deposit account	20,312
Building society account	-
The Scout Association Short Term Investment Service	-
Cash/Floats	-
Total cash funds	21,637
Other monetary assets	
Tax claim	-
Debts due from the County/Area/District/Group	-
Insurance claim	-
Sub total	-
Investment assets	
Investment property - detail	-
Quoted investments	-
Other investments - detail	-
Sub total	-
Non monetary assets for charity's own use	
Badge stock	-
Shop stock	-
Other stock	-
Land and buildings	199,584
Motor vehicles	-
Scouting equipment, furniture etc	19,000
Other	-
Sub total	218,584
Liabilities	
Accounts not yet paid	-
Expenses incurred but not invoiced	-
Subscriptions not yet paid	-
Loan - detail	-
Other liabilities	-
Sub total	-
Total net assets	240,221

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 25th June 2024 (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature

	Chair
	Treasurer

4th Romsey 2023/24

1. Check cash book(s) balance at the start of the year agrees with previous accounts. AGREED

2. Vouch a selection of payments including reimbursement of expenses. SCRUTINISED 41 PAYMENTS INCLUDING REIMBURSEMENT OF EXPENSES-FOUND IN ORDER EXCEPT PAYMEMNT N63 OVERPAID BY £1.35

3.Vouch a selection of receipts. SAMPLE OF 22 ENTRIES AGREED WITH BANK STATEMENT AND WHERE RELEVANT EMAIL CONFIRMATIONS.

INVOICE FOR £10 LOCKERBY EXPLORERS NOT YET PAID

NB MAJORITY OF RECEIPTS ARE CREDITS TRANSFERRED DIRECTLY INTO THE CURRENT ACCOUNT FROM GO CARDLESS (OSM)

4.Test entries with bank statements. TESTED 63 ENTRIES IN THE CASH BOOK WHICH AGREED WITH ENTRIES ON THE BANK STATEMENT

5.Obtain a copy of bank reconciliation(s), check and agree with bank statement(s). RECONCILIATION NOT APPLICABLE AS ENTRIES IN CASH BOOK EXACTLY REFLECT ENTRIES ON BANK STATEMENT FOR BOTH CURRENT AND RESERVE ACCOUNTS

6. Test additions in cash book(s) and other accounting records.

CASH BOOK ON EXCEL SPEADSHEET UTILISING
AUTOSUM FACILITY. NO OTHER ACCOUNTING
RECORDS HELD

7. Check figures entered on accounts from cash book(s)/day
books via summaries or ledgers if necessary. NOT
APPLICABLE

8. Ensure all activities (including all Sections) have been
accounted for and included in the above tests. If not, ensure
notes to the accounts disclose this or state it in the
scrutineer's/external examiner's report to the Trustees. ALL
ACTIVITIES INCLUDED

9. Obtain written confirmation of cash balances held by officers
(i.e. any floats etc). NO CASH BALANCES HELD

10. Inspect vehicle log books. 4TH ROMSEY DOES NOT OWN
A VEHICLE BUT LOG BOOK IN THE GROUP LEADER'S
NAME FOR THE VEHICLE USED BY 4TH ROMSEY
VIEWED

11. Obtain confirmation that deeds, share certificates etc. are
held securely by the holders, such as The Scout Association
Trust Corporation, bankers, solicitors, NOT APPLICABLE

12. Review liabilities for reasonableness and test documentation.
ONLY LIABILITIES ARE FOR UTILITIES WHICH ARE
PAID ON RECEIPT FROM THE UTILITY COMPANIES

13. Review assets for reasonableness. LIST OF ASSETS AND THEIR VALUES (£19000 IN STATEMENT OF ASSETS) NOT AVAILABLE. THIS VALUATION IS BASED ON INSURED VALUES

14. Confirm that a stock count has been made of major items of equipment, badge stocks, etc. BADGE STOCK VALUE NOT SIGNIFICANT AS BADGES ORDERED AS AND WHEN AWARDED

15. Read relevant Minutes. MINUTES OF TERM MINUTES RELEVANT TO FINANCE READ. REPORT TO COMMITTEE OF BANK BALANCES AGREED WITHIN BANK STATEMENTS

16. Confirm no income or receipts were subject to special restrictions which need to be shown in the accounts. CONFIRMED NO SPECIAL RESTRICTIONS

OTHER

LIST OF RECEIPTS AND PAYMENTS VALUES AGREES WITH CASH BOOK ENTRIES. LIKEWISE THE VALUE OF CASH FUNDS ON THE STATEMENT OF ASSETS AND LIABILITIES AGREES WITH THE CASH BOOK AND BANK STATEMENTS. ON THIS STATEMENT THE VALUES OF LAND AND BUILDINGS AND SCOUTING EQUIPMENT ARE BASED ON INSURED VALUES

RECOMMENDATIONS/OBSERVATION

1. AS RECOMMENDED IN 2022/23 SCRUTINY THE INVOICES FROM THE UTILITY COMPANY NOW ADDRESSED TO THE CURRENT TREASURER. MOVE TO PAY UTILITY COMPANY BY DIRECT DEBIT DELAYED UNTIL TREASURER HAS CONFIDENCE IN SUPPLIER ACCOUNTING AND ADMINISTRATION
2. SMART METER NOW INSTALLED AS RECOMMENDED IN THE 2022/23 SCRUTINY
3. LAST YEAR'S RECOMMENDATION THAT A LIST OF ASSETS SHOULD BE PREPARED HAS NOT BEEN PREPARED

England & Wales

Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts with a gross income of £250,000 or less in the relevant financial year

Independent examiner's report to the trustees of 4th Romsey Scout Council

I report to the trustees on my examination of the accounts of the 4th Romsey Scouts for the year ended 31/03/23.

Responsibilities and basis of report

As the charity trustees of the 4th Romsey Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

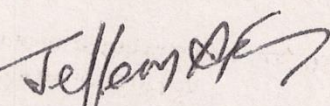
I report in respect of my examination of the 4th Romsey Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 4th Romsey Scouts as required by section 130 of the Act; or
2. 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: JEFFERY A KINS

Relevant professional qualification or membership of professional bodies (if any): FINANCIAL ACCOUNT/AUDITOR

Address: PORTH CASTELL CEFN COCH LLANRHAEDR YM MOCHNANT

Date: OSWESTRY SY10 0BJ

17/5/24