

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023

for
3rd Ringwood Scout Group

Town & Forest
Chartered Accountants
First Floor, New Barnes Mill
Cottonmill Lane
St Albans
AL1 2HA

3rd Ringwood Scout Group

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for the Year Ended 31 March 2023

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3rd Ringwood Scout Group
Report of the Trustees
for the Year Ended 31 March 2023

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 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

D J Gillam
E A Gillam
C L Bonnett (resigned 11.3.23)
A Duncan
J D Noakes
S A J Parris
D A Rowden
S Jeanes
B A Collins (resigned 3.7.22)
Z Mallalieu (appointed 4.7.22)

3rd Ringwood Scout Group

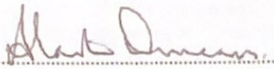
Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Town & Forest
Chartered Accountants
First Floor, New Barnes Mill
Cottonmill Lane
St Albans
AL1 2HA

Approved by order of the board of trustees on 29th Sept 2023 and signed on its behalf by:



A Duncan - Trustee

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 2023.

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
First Floor, New Barnes Mill
Cottonmill Lane
St Albans
AL1 2HA

Date: 5 October 2023

3rd Ringwood Scout Group

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable Activities		-	10,667
Other trading activities	2	27,249	21,402
Investment income	3	110	8
Total		<u>27,359</u>	<u>32,077</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		22,884	15,849
Other		<u>1,341</u>	<u>336</u>
Total		<u>24,225</u>	<u>16,185</u>
NET INCOME		3,134	15,892
RECONCILIATION OF FUNDS			
Total funds brought forward		272,626	256,734
TOTAL FUNDS CARRIED FORWARD		<u><u>275,760</u></u>	<u><u>272,626</u></u>

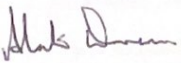
The notes form part of these financial statements

3rd Ringwood Scout Group

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	5	168,229	171,757
CURRENT ASSETS			
Debtors	6	4,839	4,614
Cash at bank		103,762	96,556
		<u>108,601</u>	<u>101,170</u>
CREDITORS			
Amounts falling due within one year	7	(1,070)	(301)
NET CURRENT ASSETS		<u>107,531</u>	<u>100,869</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>275,760</u>	<u>272,626</u>
NET ASSETS		<u>275,760</u>	<u>272,626</u>
FUNDS	8		
Unrestricted funds		275,760	272,626
TOTAL FUNDS		<u>275,760</u>	<u>272,626</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 Sept 2023 and were signed on its behalf by:


.....
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 2023**

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 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Group subscriptions	8,606	8,425
Fundraising	1,298	643
Headlands	2,394	77
Gift aid	1,926	1,139
Sundry receipts	777	597
Camp income	424	-
Hall hire	11,824	10,521
	<u>27,249</u>	<u>21,402</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	93	3
Other interest	17	5
	<u>110</u>	<u>8</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	171,468	20,271	191,739
Additions	-	1,045	1,045
	<u>171,468</u>	<u>21,316</u>	<u>192,784</u>
At 31 March 2023	171,468	21,316	192,784
DEPRECIATION			
At 1 April 2022	10,278	9,704	19,982
Charge for year	3,429	1,144	4,573
	<u>13,707</u>	<u>10,848</u>	<u>24,555</u>
At 31 March 2023	13,707	10,848	24,555
NET BOOK VALUE			
At 31 March 2023	<u>157,761</u>	<u>10,468</u>	<u>168,229</u>
At 31 March 2022	<u>161,190</u>	<u>10,567</u>	<u>171,757</u>

3rd Ringwood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £500 (2022 - £500) which is not depreciated.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments	4,839	4,614
	<u>4,839</u>	<u>4,614</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	50	-
Accrued expenses	1,020	301
	<u>1,070</u>	<u>301</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	272,626	3,134	275,760
	<u>272,626</u>	<u>3,134</u>	<u>275,760</u>
TOTAL FUNDS	<u>272,626</u>	<u>3,134</u>	<u>275,760</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,359	(24,225)	3,134
	<u>27,359</u>	<u>(24,225)</u>	<u>3,134</u>
TOTAL FUNDS	<u>27,359</u>	<u>(24,225)</u>	<u>3,134</u>

3rd Ringwood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	256,734	15,892	272,626
TOTAL FUNDS	<u>256,734</u>	<u>15,892</u>	<u>272,626</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,077	(16,185)	15,892
TOTAL FUNDS	<u>32,077</u>	<u>(16,185)</u>	<u>15,892</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	256,734	19,026	275,760
TOTAL FUNDS	<u>256,734</u>	<u>19,026</u>	<u>275,760</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	59,436	(40,410)	19,026
TOTAL FUNDS	<u>59,436</u>	<u>(40,410)</u>	<u>19,026</u>

3rd Ringwood Scout Group

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

3rd Ringwood Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Group subscriptions	8,606	8,425
Fundraising	1,298	643
Headlands	2,394	77
Gift aid	1,926	1,139
Sundry receipts	777	597
Camp income	424	-
Hall hire	11,824	10,521
	<hr/>	<hr/>
	27,249	21,402
Investment income		
Deposit account interest	93	3
Other interest	17	5
	<hr/>	<hr/>
	110	8
Charitable activities		
Grants	-	10,667
	<hr/>	<hr/>
Total incoming resources	27,359	32,077
EXPENDITURE		
Charitable activities		
Rates and water	33	23
Insurance	1,479	121
Light and heat	1,799	744
Postage and stationery	89	13
Motor expenses	168	400
	<hr/>	<hr/>
	3,568	1,301
Other		
Donations	1,275	324
Bank charges	66	12
	<hr/>	<hr/>
	1,341	336
Support costs		
Management		
Accountancy	1,020	300

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 2023

	31.3.23 £	31.3.22 £
Management		
Human resources		
Bank interest	-	6
Other		
General hall maintenance	3,895	1,957
Gardening	420	3,764
Headlands	1,595	172
Activity and trips	69	180
Sundry group expenses	1,766	2,478
NFW district scouts	3,926	625
Summer camp expenses	100	-
Cub expenses	103	202
Scout expenses	1,683	32
Beaver expenses	166	229
Depn of long leasehold	3,429	3,429
Depn of fixtures & fittings	1,144	1,174
	<hr/>	<hr/>
	18,296	14,242
	<hr/>	<hr/>
Total resources expended	24,225	16,185
	<hr/>	<hr/>
Net income	<u>3,134</u>	<u>15,892</u>