

POOLE DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1083971

Details

Other names POOLE EAST DISTRICT SCOUT COUNCIL

Status Registered

Legal form Other

Registered 2000-12-04

Register [View on the Charity Commission register](#)

Contact

Address 45 Croft Road
Poole
BH12 3LB

Phone 01202723821

Email pooled.c@hotmail.co.uk

Website www.poolescouts.org.uk

Activities

Objects: 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.

Activities: Training for young people

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED.IN PRACTICE ALDERNEY, BOURNE VALLEY, BRANKSOME, BRANKSOME PARK, PARKSTONE, LILLIPUT
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£81,696	£84,075	-	-
2024-03-31	£76,443	£77,928	-	-
2023-03-31	£78,151	£102,449	-	-
2022-03-31	£87,013	£53,450	-	-
2021-03-31	£66,618	£87,982	-	-

Trustees

Name	Role	Appointed
Agnieszka Ludmila Medrycka		2025-09-23
Caitlyn Gemma Bembridge		2026-03-16
Dave Harrison		2016-06-15
David Gherardi		2024-07-22
David Trent		2014-06-24
Ian William Gray		2020-04-01
PETER WILLIAM TRAYLER		
Paul Robertson		2024-04-01
Rosemary Ann Miles		2025-09-23

POOLE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1083971

Accounts

Charity registration number: 1083971

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Poole Scouts Districts Finance Committee

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Tudor Payne & Co
Chartered Accountants
54 Parkstone Road
Poole
Dorset
BH15 2PG

1791301 Financial Statements
Poole Scouts Districts Finance Committee

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Financial Statements
Poole Scouts Districts Finance Committee
2014-15

Poole Scouts Districts Finance Committee
Reference and Administrative Details

Charity name	Poole Scouts Districts Finance Committee
Charity registration number	1083971
Principal office	Denis Gooding Centre 53 Layton Road, Parkstone, Poole, Dorset
Registered office	Denis Gooding Centre 53 Layton Road, Parkstone, Poole, Dorset
Trustees	Andrew Williams, Chairman (Resigned 22 July 2024) Peter Trayler, Treasurer Marsha Magnin, Group Representative (Resigned 22 July 2024) Anthony Dakin, Group Representative David Trent, Group Representative Dave Harrison, Secretary Salley Trayler, Appointments Secretary (Resigned 22 July 2024) Roger Thresh, Group Representative Adam Hyland, Group Representative (Resigned 1 September 2024) Ian Gray, Group Representative David Gherardi, Chairman (Appointed 22 July 2024) Paul Robertson, Lead Volunteer (Appointed 22 July 2024) Lily Alner, Youth Lead (Appointed 1 February 2025)
Bankers	Lloyds Banking Group 45 Old Christchurch Road Bournemouth Dorset
Accountant	Tudor Payne & Co 54 Parkstone Road Poole Dorset BH15 2PG
Investment Advisor	Charles Stanley & Co Ltd Vadatech House Hounslow Business Park Bulls Copse Road Southampton Page 1 SO40 9LR

Poole Scouts Districts Finance Committee

Trustees' Report

The Trustees of Poole District Scouts present the annual report together with the financial statements of the charity for the year ended 31st March 2025. The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Trustees also confirm that they have continued to operate within the guidelines laid down within the Policy, Organisation and Rules published by Scout Association Headquarters. It ensures that the programme offered by Scout Groups within Poole meet the District's aims to benefit the youth of Poole by providing training in Scouting.

The Committee's financial position is as set out in the Balance Sheet and continues to remain healthy. Its reserves are set aside to fund its objectives of training young people, which is achieved by following Scouting programmes set out in the Rules. The reserves are also used to maintain Scout properties and fund the administration of Scouting in Poole. A substantial part of the reserves is made up of investments, which are invested in funds with a professional adviser whose remit is to maintain income as high as possible, without reducing the value of the investments. Income from investments has risen somewhat over the past year, but remains below historical levels. However we have continued to meet all of our objectives. The Executive continues to look at how to increase income in other ways and will continue to look sensitively at future requests that we may receive for the use of District Halls. The cash reserves held mean that the current level of income is not a major issue for the immediately foreseeable future.

The committee continues to provide support to the Groups in Poole. This is achieved through responding to requests for capital funding that improves the way in which Groups support their activities. Our policy for approving grants has not changed in the past year, all requiring presentation to the Executive Committee for ratification before seeking the advice and approval of the Finance Committee. No requests for funding have been received in the past year. However, the Executive Committee remains open to new proposals.

There were no major financial issues dealt with by the Trustees in the past year. However the refurbishment of the Dennis Gooding Centre was completed and is now the new "home" for the St Peter's Scout Group. This work came largely within budget. A new pre school tenant was found for Burden Hall and this has given us a regular additional income in the last year. Some pleasing news is the number of new Squirrel Dreys created. District have been happy to support set up when requested.

The District Team continue to put in a great deal of effort to support the objective of Scouting in Poole. As a result, it is hoped that all objectives can be met in the coming year. Thanks as always are due to all adult members for the support provided to Scouting .

The policy adopted for appointing Trustees is set out in the Policy, Organisation and Rules. A full list of Trustees is reproduced on page 1 – Charity Information.

Approved by the Trustees and signed on their behalf by:



David Gherardi
Trustee

Date: 23 Sep 2025

Independent Examiner's Report to the Trustees of

Poole Scouts Districts Finance Committee

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 4 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

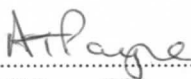
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
AT Payne FCA
Tudor Payne & Co
Chartered Accountants

Date: 15th October 2025

54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee
Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources				
Incoming resources from generated funds				
Activities for generating funds	2	21,644	21,644	21,914
Investment income	3	48,287	48,287	46,227
Other incoming resources	4	11,765	11,765	8,302
Total incoming resources		<u>81,696</u>	<u>81,696</u>	<u>76,443</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	5	63,662	63,662	60,479
Charitable activities	6	16,763	16,763	13,369
Governance costs	10	3,650	3,650	4,080
Total resources expended		<u>84,075</u>	<u>84,075</u>	<u>77,928</u>
Net outgoing resources before other recognised gains and losses		(2,379)	(2,379)	(1,485)
Other recognised gains/losses				
Gains on disposal of fixed asset investments		57,058	57,058	7,893
Losses on revaluation of investment assets		(176,921)	(176,921)	(123,178)
Net movements in funds		(122,242)	(122,242)	(116,770)
Reconciliation of funds				
Total funds brought forward		<u>2,211,072</u>	<u>2,211,072</u>	<u>2,204,664</u>
Total funds carried forward		<u>2,088,830</u>	<u>2,088,830</u>	<u>2,087,894</u>

The notes on pages 6 to 13 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee

Balance Sheet as at 31 March 2025

	2025	2024
Note	£	£
Fixed assets		
Tangible assets	13 684,163	682,969
Investments	14 1,337,651	1,336,479
	<u>2,021,814</u>	<u>2,019,448</u>
Current assets		
Stocks and work in progress	14,129	13,400
Debtors	15 4,466	5,563
Cash at bank and in hand	95,904	119,151
	<u>114,499</u>	<u>138,114</u>
Creditors: Amounts falling due within one year	16 (47,483)	(69,668)
Net current assets	<u>67,016</u>	<u>68,446</u>
Net assets	<u><u>2,088,830</u></u>	<u><u>2,087,894</u></u>
The funds of the charity:		
Unrestricted funds		
Unrestricted income funds	<u>2,088,830</u>	<u>2,087,894</u>
Total charity funds	<u><u>2,088,830</u></u>	<u><u>2,087,894</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 23.03.2025 and signed on its behalf by:



David Gherardi
Trustee

The notes on pages 6 to 13 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 18.

Incoming resources

Shop income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

3 Investment income

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from listed investments	47,915	47,915	43,892
Interest on cash deposits	372	372	2,335
	<u>48,287</u>	<u>48,287</u>	<u>46,227</u>

4 Other incoming resources

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Other income			
Rents receivable	11,765	11,765	8,093
Other income	-	-	209
	<u>11,765</u>	<u>11,765</u>	<u>8,302</u>

5 Fundraising trading: cost of goods sold and other costs

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Operating activities			
Fundraising costs	4,086	4,086	94
Cost of goods sold	18,826	18,826	19,753
Establishment costs	8,298	8,298	11,593
Repairs and maintenance	12,892	12,892	12,344
Office expenses	655	655	758
Printing, posting and stationery	1,443	1,443	1,577
Sundry and other costs	1,358	1,358	1,834
Legal and professional costs	15,112	15,112	11,458
Bank charges	(31)	(31)	-
Support costs allocated	1,023	1,023	1,068
	<u>63,662</u>	<u>63,662</u>	<u>60,479</u>

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

6 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs allocated £	2025 £	2024 £
Charitable activities	-	16,763	-	16,763	13,369

7 Support costs

	Operating activities £	Total £
Depreciation of tangible fixed assets	1,023	1,023

8 Grantmaking

	Grants payable in furtherance of the Charity's objectives £
Charitable activities	16,763

The support costs associated with grant making are £0.

9 Grants to institutions

Name of Institution	Activity	£
Explorer funding	Charitable activities	16,763

10 Governance costs

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Accountancy & independent examination fees	3,650	3,650	4,080

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

11 Trustees' remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31st March 2025 nor during the year ended 31st March 2024.

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

12 Net outgoing resources

Net outgoing resources is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	1,023	1,068

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

13 Tangible fixed assets

	Freehold property £	Equipment £	Scout memorabilia £	Total £
Cost				
As at 1 April 2024	636,112	15,836	43,652	695,600
Additions	1,331	-	886	2,217
As at 31 March 2025	<u>637,443</u>	<u>15,836</u>	<u>44,538</u>	<u>697,817</u>
Depreciation				
As at 1 April 2024	-	12,631	-	12,631
Charge for the year	-	801	222	1,023
As at 31 March 2025	<u>-</u>	<u>13,432</u>	<u>222</u>	<u>13,654</u>
Net book value				
As at 31 March 2025	<u>637,443</u>	<u>2,404</u>	<u>44,316</u>	<u>684,163</u>
As at 31 March 2024	<u>636,112</u>	<u>3,205</u>	<u>43,652</u>	<u>682,969</u>

14 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 April 2024	1,336,479
Revaluation	(53,743)
Additions	129,652
Disposals	(74,737)
As at 31 March 2025	<u>1,337,651</u>
Net book value	
As at 31 March 2025	<u>1,337,651</u>
As at 31 March 2024	<u>1,336,479</u>

All investment assets were held in the UK.

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

15 Debtors

	2025 £	2024 £
Trade debtors	4,466	4,671
Prepayments and accrued income	-	892
	<u>4,466</u>	<u>5,563</u>

16 Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	42,942	36,524
Accruals and deferred income	4,541	33,144
	<u>47,483</u>	<u>69,668</u>

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

17 Related parties

Controlling entity

The charity is controlled by the trustees.

18 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2025
	£	£	£	£	£
General Funds					
Unrestricted income fund	2,211,072	81,696	(84,075)	(119,863)	2,088,830

19 Net assets by fund

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Tangible assets	684,163	684,163	682,969
Investments	1,337,651	1,337,651	1,336,479
Current assets	114,499	114,499	138,114
Creditors: Amounts falling due within one year	(47,483)	(47,483)	(69,668)
Net assets	<u>2,088,830</u>	<u>2,088,830</u>	<u>2,087,894</u>

Poole Scouts Districts Finance Committee

Statement of financial activities by fund Year Ended 31 March 2025

	Unrestricted income fund 2025	Unrestricted income fund 2024
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	21,644	21,914
Investment income	48,287	46,227
Other incoming resources	11,765	8,302
Total incoming resources	81,696	76,443
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	63,662	60,479
Charitable activities	16,763	13,369
Governance costs	3,650	4,080
Total resources expended	84,075	77,928
Net outgoing resources before other recognised gains and losses	(2,379)	(1,485)
Other recognised gains/losses		
Gains on disposal of fixed asset investments	57,058	7,893
Losses on revaluation of investment assets	(176,921)	(123,178)
Net movements in funds	(122,242)	(116,770)
Reconciliation of funds		
Total funds brought forward	2,211,072	2,204,664
Total funds carried forward	2,088,830	2,087,894

This page does not form part of the statutory financial statements.

POOLE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1083971

Accounts

Charity registration number: 1083971

Poole Scouts Districts Finance Committee

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Tudor Payne & Co
Chartered Accountants
54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee

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Poole Scouts Districts Finance Committee

Reference and Administrative Details

Charity name	Poole Scouts Districts Finance Committee
Charity registration number	1083971
Principal office	Denis Gooding Centre 53 Layton Road, Parkstone, Poole, Dorset
Registered office	Denis Gooding Centre 53 Layton Road, Parkstone, Poole, Dorset
Trustees	Andrew Williams, Chairman Peter Trayler, Treasurer Ragen Bartaby, District Commissioner Rev. Lucy Holt, Chaplain (Resigned 24 July 2023) Marsha Magnin, Group Representative Anthony Dakin, Group Representative David Trent, Group Representative Dave Harrison, Secretary Salley Trayler, Appointments Secretary Roger Thresh, Group Representative Adam Hyland, Group Representative Ian Gray, Group Representative
Bankers	Lloyds Banking Group 45 Old Christchurch Road Bournemouth Dorset
Accountant	Tudor Payne & Co 54 Parkstone Road Poole Dorset BH15 2PG

Poole Scouts Districts Finance Committee

Reference and Administrative Details

Investment Advisor

Charles Stanley & Co Ltd
Vadatech House
Hounslow Business Park
Bulls Copse Road
Southampton
SO40 9LR

Poole Scouts Districts Finance Committee

Trustees' Report

The Trustees of Poole District Scouts present the annual report together with the financial statements of the charity for the year ended 31st March 2024. The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The Trustees also confirm that they have continued to operate within the guidelines laid down within the Policy, Organisation and Rules published by Scout Association Headquarters. It ensures that the programme offered by Scout Groups within Poole meet the District's aims to benefit the youth of Poole by providing training in Scouting.

The Committee's financial position is as set out in the Balance Sheet and continues to remain healthy. Its reserves are set aside to fund its objectives of training young people, which is achieved by following Scouting programmes set out in the Rules. The reserves are also used to maintain Scout properties and fund the administration of Scouting in Poole. A substantial part of the reserves is made up of investments, which are invested in funds with a professional adviser whose remit is to maintain income as high as possible, without reducing the value of the investments. Income from investments has risen somewhat over the past year, but remains below historical levels. However we have continued to meet all of our objectives. The Executive continues to look at how to increase income in other ways and will continue to look sensitively at future requests that we may receive for the use of District Halls. The cash reserves held mean that the current level of income is not a major issue for the immediately foreseeable future.

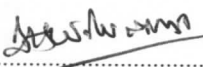
The committee continues to provide support to the Groups in Poole. This is achieved through responding to requests for capital funding that improves the way in which Groups support their activities. Our policy for approving grants has not changed in the past year, all requiring presentation to the Executive Committee for ratification before seeking the advice and approval of the Finance Committee. No requests for funding have been received in the past year. However, the Executive Committee remains open to new proposals.

The primary issues dealt with by the Trustees in the past year have been the refurbishment of the Dennis Gooding Centre and repurposing this hall into a new "home" for the St Peter's Scout Group. This work came largely within budget. We also "lost" the tenant at Burden Hall and this has contributed to a fall in income in the last year. Fortunately a new tenant will be in place for the beginning of September.

The District Team continue to put in a great deal of effort to support the objective of Scouting in Poole. As a result, it is hoped that all objectives can be met in the coming year. Thanks as always are due to all adult members for the support provided to Scouting in the difficult time experienced over the past 3 years.

The policy adopted for appointing Trustees is set out in the Policy, Organisation and Rules. This will change for the coming year 1st April 2024 to 31st March 2025. A full list of Trustees is reproduced on page 1 – Charity Information.

Approved by the Trustees and signed on their behalf by:


.....

Andrew Williams
Trustee

Date: 22-7-24

Independent Examiner's Report to the Trustees of Poole Scouts Districts Finance Committee

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

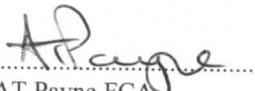
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
AT Payne FCA
Tudor Payne & Co
Chartered Accountants

Date: 30th July 2024

54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee
Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
Note	£	£	£
Incoming resources			
Incoming resources from generated funds			
Activities for generating funds	2	21,914	21,914
Investment income	3	46,227	46,227
Other incoming resources	4	8,302	8,302
Total incoming resources		<u>76,443</u>	<u>76,443</u>
Resources expended			
Costs of generating funds			
Fundraising trading: cost of goods sold and other costs	5	60,479	60,479
Charitable activities	6	13,369	13,369
Governance costs	10	4,080	4,080
Total resources expended		<u>77,928</u>	<u>77,928</u>
Net outgoing resources before other recognised gains and losses		(1,485)	(1,485)
Other recognised gains/losses			
Gains/(losses) on disposal of fixed asset investments		7,893	7,893
Losses on revaluation of investment assets		<u>(123,178)</u>	<u>(123,178)</u>
Net movements in funds		(116,770)	(116,770)
Reconciliation of funds			
Total funds brought forward		<u>2,204,664</u>	<u>2,204,664</u>
Total funds carried forward		<u>2,087,894</u>	<u>2,021,877</u>

The notes on pages 7 to 14 form an integral part of these financial statements.

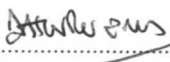
Poole Scouts Districts Finance Committee

Balance Sheet as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		682,969		563,290
Investments	14		<u>1,336,479</u>		<u>1,281,455</u>
			2,019,448		1,844,745
Current assets					
Stocks and work in progress		13,400		13,802	
Debtors	15	5,563		8,598	
Investments	16	-		1,892	
Cash at bank and in hand		<u>119,151</u>		<u>198,361</u>	
		138,114		222,653	
Creditors: Amounts falling due within one year	17	<u>(69,668)</u>		<u>(45,521)</u>	
Net current assets			<u>68,446</u>		<u>177,132</u>
Net assets			<u><u>2,087,894</u></u>		<u><u>2,021,877</u></u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>2,087,894</u>		<u>2,021,877</u>
Total charity funds			<u><u>2,087,894</u></u>		<u><u>2,021,877</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 22.7.24 and signed on its behalf by:



 Andrew Williams
 Trustee

The notes on pages 7 to 14 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities', the Financial Reporting Standard for Smaller Entities (FRS 102) and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 19.

Incoming resources

Shop income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

3 Investment income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from listed investments	43,892	43,892	40,862
Interest on cash deposits	2,335	2,335	179
	46,227	46,227	41,041

4 Other incoming resources

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other income			
Rents receivable	8,093	8,093	17,430
Other income	209	209	-
	8,302	8,302	17,430

5 Fundraising trading: cost of goods sold and other costs

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Operating activities			
Fundraising costs	94	94	7,152
Cost of goods sold	19,753	19,753	45,674
Establishment costs	11,593	11,593	9,170
Repairs and maintenance	12,344	12,344	8,476
Office expenses	758	758	495
Printing, posting and stationery	1,577	1,577	1,638
Sundry and other costs	1,834	1,834	2,684
Legal and professional costs	11,458	11,458	11,861
Support costs allocated	1,068	1,068	1,425
	60,479	60,479	88,575

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

6 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs allocated £	2024 £	2023 £
Charitable activities	-	13,369	-	13,369	9,794

7 Support costs

	Operating activities £	Total £
Depreciation of tangible fixed assets	1,068	1,068

8 Grantmaking

Charitable activities	Grants payable in furtherance of the Charity's objectives £ <u>13,369</u>
-----------------------	----------------------------------------------------------------------------------------

The support costs associated with grant making are £0.

9 Grants to institutions

Name of Institution	Activity	£
Explorer funding	Charitable activities	<u>13,369</u>

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

10 Governance costs

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Accountancy & independent examination fees	4,080	4,080	4,080

11 Trustees' remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31st March 2024 nor during the year ended 31st March 2023.

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

12 Net outgoing resources

Net outgoing resources is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets	1,068	1,425

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

13 Tangible fixed assets

	Freehold property £	Equipment £	Scout memorabilia £	Total £
Cost				
As at 1 April 2023	515,365	15,836	43,652	574,853
Additions	120,747	-	-	120,747
As at 31 March 2024	<u>636,112</u>	<u>15,836</u>	<u>43,652</u>	<u>695,600</u>
Depreciation				
As at 1 April 2023	-	11,563	-	11,563
Charge for the year	-	1,068	-	1,068
As at 31 March 2024	<u>-</u>	<u>12,631</u>	<u>-</u>	<u>12,631</u>
Net book value				
As at 31 March 2024	<u>636,112</u>	<u>3,205</u>	<u>43,652</u>	<u>682,969</u>
As at 31 March 2023	<u>515,365</u>	<u>4,273</u>	<u>43,652</u>	<u>563,290</u>

14 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 April 2023	1,281,455
Revaluation	59,609
Additions	35,672
Disposals	(40,257)
As at 31 March 2024	<u>1,336,479</u>
Net book value	
As at 31 March 2024	<u>1,336,479</u>
As at 31 March 2023	<u>1,281,455</u>

All investment assets were held in the UK.

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

15 Debtors

	2024	2023
	£	£
Trade debtors	4,671	7,475
Prepayments and accrued income	892	1,123
	<u>5,563</u>	<u>8,598</u>

16 Current asset investments

	2024	2023
	£	£
Term investment service	<u>-</u>	<u>1,892</u>

17 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors	36,524	38,588
Accruals and deferred income	33,144	6,933
	<u>69,668</u>	<u>45,521</u>

Poole Scouts Districts Finance Committee

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

18 Related parties

Controlling entity

The charity is controlled by the trustees.

19 Analysis of funds

	At 1 April 2023	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2024
	£	£	£	£	£
General Funds					
Unrestricted income fund	2,204,664	76,443	(77,928)	(115,285)	2,087,894

20 Net assets by fund

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Tangible assets	682,969	682,969	563,290
Investments	1,336,479	1,336,479	1,281,455
Current assets	138,114	138,114	222,653
Creditors: Amounts falling due within one year	(69,668)	(69,668)	(45,521)
Net assets	<u>2,087,894</u>	<u>2,087,894</u>	<u>2,021,877</u>

Poole Scouts Districts Finance Committee
Statement of financial activities by fund Year Ended 31 March 2024

	Unrestricted income fund 2024	Unrestricted income fund 2023
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	21,914	19,680
Investment income	46,227	41,041
Other incoming resources	8,302	17,430
Total incoming resources	76,443	78,151
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	60,479	88,575
Charitable activities	13,369	9,794
Governance costs	4,080	4,080
Total resources expended	77,928	102,449
Net outgoing resources before other recognised gains and losses	(1,485)	(24,298)
Other recognised gains/losses		
Gains/(losses) on disposal of fixed asset investments	7,893	(24,210)
Losses on revaluation of investment assets	(123,178)	(182,787)
Net movements in funds	(116,770)	(231,295)
Reconciliation of funds		
Total funds brought forward	2,204,664	2,253,172
Total funds carried forward	2,087,894	2,021,877

This page does not form part of the statutory financial statements.

POOLE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1083971

Accounts

Charity registration number: 1083971

Poole Scouts Districts Finance Committee

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Tudor Payne & Co
Chartered Accountants
54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee

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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund	16
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Poole Scouts Districts Finance Committee

Reference and Administrative Details

Charity name	Poole Scouts Districts Finance Committee
Charity registration number	1083971
Principal office	Denis Gooding Centre 53 Layton Road, Parkstone, Poole, Dorset
Registered office	Denis Gooding Centre 53 Layton Road, Parkstone, Poole, Dorset
Trustees	Andrew Williams, Chairman Peter Trayler, Treasurer Ragen Bartaby, District Commissioner Rev. Lucy Holt, Chaplain Marsha Magnin, Group Representative Anthony Dakin, Group Representative David Trent, Group Representative Dave Harrison, Secretary Salley Trayler, Appointments Secretary Roger Thresh, Group Representative Adam Hyland, Group Representative Ian Gray, Group Representative

Poole Scouts Districts Finance Committee

Reference and Administrative Details

Trustee	Sara Rae, District Explorer Commissioner (resigned 31 December 2022)
Bankers	Lloyds Banking Group 45 Old Christchurch Road Bournemouth Dorset
Accountant	Tudor Payne & Co 54 Parkstone Road Poole Dorset BH15 2PG
Investment Advisor	Charles Stanley & Co Ltd Vadatech House Hounslow Business Park Bulls Copse Road Southampton SO40 9LR

Poole Scouts Districts Finance Committee

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The District Committee for Poole Scouts has continued to operate within the guidelines laid down within the Policy, Organisation and Rules published by Scout Association Headquarters. It ensures that the programme offered by Scout Groups within Poole meet the District's aims to benefit the youth of Poole by providing training in Scouting.

The Committee's financial position is as set out in the Balance Sheet and continues to remain healthy. As such, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Its reserves are set aside to fund its objects of training young people, which is achieved by following Scouting programmes set out in the Rules. The reserves are also used to maintain Scout properties and fund the administration of Scouting in Poole. A substantial part of the reserves is made up of investments, which are invested in funds with a professional adviser whose remit is to maintain income as high as possible, without reducing the value of the investments. Income from investments has been flat over the past year and is lower than we would like. However we have continued to meet all of our objectives. The Executive continues to look at how to increase income in other ways and will continue to look sensitively at future requests that we may receive for the use of District Halls. The cash reserves held mean that the current level of income is not a major issue for the immediately foreseeable future.

The committee continues to provide support to the Groups in Poole. This is achieved through responding to requests for capital funding that improves the way in which Groups support their activities. Our policy for approving grants has not changed in the past year, all requiring presentation to the Executive Committee for ratification before seeking the advice and approval of the Finance Committee. No requests for funding have been received in the past year. However, the Executive Committee remains open to new proposals.

The issues with the Covid virus were largely put behind us in the last financial year and face to face scouting is now the general rule. Fortunately, numbers are now recovering to pre Covid levels with a 10% increase in the last year. The expectation is that numbers will recover further. To this end, the Appointments Committee continues to work hard with Groups to attract more adult support for both Group and District teams. The introduction of two Squirrel Dreys in the past year have also helped with numbers.

The District Scout Shop closed on 1st April 2020 and as at 31st March 2023 all stock has now been cleared. Badges, scarves and woggles continue to be available to order.

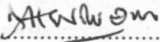
The District Team continue to put in a great deal of effort to support the objective of Scouting in Poole. Fortunately face to face scouting is once again taking place. As a result, it is hoped that all objectives can be met in the coming year. Thanks as always are due to all adult members for the support provided to Scouting in the difficult time experienced over the past 3 years.

The policy adopted for appointing Committee members is set out in the Policy, Organisation and Rules. This will change for the coming year 1st April 2023 to 31st March 2024. A full list of Committee members is reproduced on page 1 – Charity Information.

Pool Scouts Districts Finance Committee

Trustees' Report

The annual report was approved by the trustees of the charity and signed on their behalf by:



Andrew Williams
Trustee

Date: 24 07 2023

Independent Examiner's Report to the Trustees of

Poole Scouts Districts Finance Committee

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

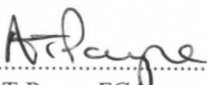
In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
AT Payne FCA
Tudor Payne & Co
Chartered Accountants

Date: 26th July 2023

54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Incoming resources from generated funds				
Activities for generating funds	2	19,680	19,680	19,931
Investment income	3	41,041	41,041	40,974
Other incoming resources	4	17,430	17,430	26,108
Total incoming resources		<u>78,151</u>	<u>78,151</u>	<u>87,013</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	5	88,575	88,575	53,548
Charitable activities	6	9,794	9,794	(4,238)
Governance costs	10	4,080	4,080	4,140
Total resources expended		<u>102,449</u>	<u>102,449</u>	<u>53,450</u>
Net (outgoing)/incoming resources before other recognised gains and losses		(24,298)	(24,298)	33,563
Other recognised gains/losses				
(Losses)/gains on disposal of fixed asset investments		(24,210)	(24,210)	4,993
Losses on revaluation of investment assets		<u>(182,787)</u>	<u>(182,787)</u>	<u>(107,617)</u>
Net movements in funds		(231,295)	(231,295)	(69,061)
Reconciliation of funds				
Total funds brought forward		<u>2,253,172</u>	<u>2,253,172</u>	<u>2,214,616</u>
Total funds carried forward		<u><u>2,021,877</u></u>	<u><u>2,021,877</u></u>	<u><u>2,145,555</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

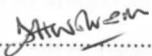
Poole Scouts Districts Finance Committee

Balance Sheet as at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		563,290		564,715
Investments	14		1,281,455		1,297,892
			1,844,745		1,862,607
Current assets					
Stocks and work in progress		13,802		41,558	
Debtors	15	8,598		3,457	
Investments	16	1,892		1,885	
Cash at bank and in hand		198,361		265,774	
		222,653		312,674	
Creditors: Amounts falling due within one year	17	(45,521)		(29,726)	
Net current assets			177,132		282,948
Net assets			2,021,877		2,145,555
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			2,021,877		2,145,555
Total charity funds			2,021,877		2,145,555

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 24.07.23 and signed on its behalf by:

.....


Andrew Williams
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Pool Scouts Districts Finance Committee

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities', the Financial Reporting Standard for Smaller Entities (FRS 102)) and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 19.

Incoming resources

Shop income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Pool Scouts Districts Finance Committee

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

..... continued

3 Investment income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from listed investments	40,862	40,862	40,922
Interest on cash deposits	179	179	52
	<u>41,041</u>	<u>41,041</u>	<u>40,974</u>

4 Other incoming resources

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other income			
Rents receivable	17,430	17,430	18,108
Other income	-	-	8,000
	<u>17,430</u>	<u>17,430</u>	<u>26,108</u>

5 Fundraising trading: cost of goods sold and other costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Operating activities			
Fundraising costs	7,152	7,152	129
Cost of goods sold	45,674	45,674	16,096
Establishment costs	9,170	9,170	9,243
Repairs and maintenance	8,476	8,476	10,265
Office expenses	495	495	374
Printing, posting and stationery	1,638	1,638	984
Sundry and other costs	2,684	2,684	2,373
Legal and professional costs	11,861	11,861	12,184
Support costs allocated	1,425	1,425	1,900
	<u>88,575</u>	<u>88,575</u>	<u>53,548</u>

Poole Scouts Districts Finance Committee

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

..... continued

6 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs allocated £	2023 £	2022 £
Charitable activities	-	9,794	-	9,794	(4,238)

7 Support costs

	Operating activities £	Total £
Depreciation of tangible fixed assets	1,425	1,425

8 Grantmaking

Charitable activities	Grants payable in furtherance of the Charity's objectives £
	9,794

The support costs associated with grant making are £0.

9 Grants to institutions

Name of Institution	Activity	£
Explorer funding	Charitable activities	9,794

Poole Scouts Districts Finance Committee

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

..... continued

10 Governance costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy & independent examination fees	<u>4,080</u>	<u>4,080</u>	<u>4,140</u>

11 Trustees' remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31st March 2023 nor during the year ended 31st March 2022.

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

12 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,425</u>	<u>1,900</u>

Poole Scouts Districts Finance Committee

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

..... continued

13 Tangible fixed assets

	Freehold property £	Improvements to property £	Equipment £	Scout memorabilia £	Total £
Cost					
As at 1 April 2022 and 31 March 2023	392,055	123,310	15,836	43,652	574,853
Depreciation					
As at 1 April 2022	-	-	10,138	-	10,138
Charge for the year	-	-	1,425	-	1,425
As at 31 March 2023	-	-	11,563	-	11,563
Net book value					
As at 31 March 2023	392,055	123,310	4,273	43,652	563,290
As at 31 March 2022	392,055	123,310	5,698	43,652	564,715

14 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 April 2022	1,297,892
Revaluation	(75,170)
Additions	190,637
Disposals	(131,904)
As at 31 March 2023	1,281,455
Net book value	
As at 31 March 2023	1,281,455
As at 31 March 2022	1,297,892

All investment assets were held in the UK.

Poole Scouts Districts Finance Committee

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

..... continued

15 Debtors

	2023	2022
	£	£
Trade debtors	7,475	3,457
Prepayments and accrued income	1,123	-
	<u>8,598</u>	<u>3,457</u>

16 Current asset investments

	2023	2022
	£	£
Term investment service	<u>1,892</u>	<u>1,885</u>

17 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	38,588	22,661
Accruals and deferred income	6,933	7,065
	<u>45,521</u>	<u>29,726</u>

Poole Scouts Districts Finance Committee

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

..... continued

18 Related parties

Controlling entity

The charity is controlled by the trustees.

19 Analysis of funds

	At 1 April 2022	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2023
	£	£	£	£	£
General Funds					
Unrestricted income fund	2,253,172	78,291	(102,589)	(206,997)	2,021,877

20 Net assets by fund

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Tangible assets	563,290	563,290	564,715
Investments	1,281,455	1,281,455	1,297,892
Current assets	222,653	222,653	312,674
Creditors: Amounts falling due within one year	(45,521)	(45,521)	(29,726)
Net assets	<u>2,021,877</u>	<u>2,021,877</u>	<u>2,145,555</u>

Pool Scouts Districts Finance Committee

Statement of financial activities by fund Year Ended 31 March 2023

	Unrestricted income fund 2023	Unrestricted income fund 2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	19,820	19,931
Investment income	41,040	40,974
Other incoming resources	17,431	26,108
Total incoming resources	78,291	87,013
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	88,715	53,548
Charitable activities	9,794	(4,238)
Governance costs	4,080	4,140
Total resources expended	102,589	53,450
Net (outgoing)/incoming resources before other recognised gains and losses	(24,298)	33,563
Other recognised gains/losses		
(Losses)/gains on disposal of fixed asset investments	(24,210)	4,993
Losses on revaluation of investment assets	(182,787)	(107,617)
Net movements in funds	(231,295)	(69,061)
Reconciliation of funds		
Total funds brought forward	2,253,172	2,214,616
Total funds carried forward	2,021,877	2,145,555

This page does not form part of the statutory financial statements.

POOLE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1083971

Accounts

Charity registration number: 1083971

Poole Scouts Districts Finance Committee

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Tudor Payne & Co
Chartered Accountants
54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee
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Poole Scouts Districts Finance Committee
Reference and Administrative Details

Charity name	Poole Scouts Districts Finance Committee
Charity registration number	1083971
Principal office	Denis Gooding Centre 53 Layton Road Parkstone, Poole, Dorset
Registered office	Denis Gooding Centre 53 Layton Road Parkstone, Poole, Dorset
Trustees	Andrew Williams, Chairman Peter Trayler, Treasurer Ragen Bartaby, District Commissioner Rev. Lucy Holt, Chaplain Marsha McGinn, Group Representative Anthony Dakin, Group Representative David Trent, Group Representative Dave Harrison, Secretary Salley Trayler, Appointments Secretary Roger Thresh, Group Representative Adam Hyland, Group Representative Ian Gray, Group Representative Martyn Pope, Youth Commissioner (Resigned 17 January 2022) Sara Rae, District Explorer Commissioner (Appointed 17 January 2022)

Poole Scouts Districts Finance Committee

Reference and Administrative Details

Bankers

Lloyds Banking Group
45 Old Christchurch Road
Bournemouth
Dorset

Accountant

Tudor Payne & Co
54 Parkstone Road
Poole
Dorset
BH15 2PG

Investment Advisor

Charles Stanley & Co Ltd
Vadatech House
Hounslow Business Park
Bulls Copse Road
Southampton
SO40 9LR

Poole Scouts Districts Finance Committee Trustees' Report

The District Committee for Poole Scouts has continued to operate within the guidelines laid down within the Policy, Organisation and Rules published by Scout Association Headquarters. It ensures that the programme offered by Scout Groups within Poole meet the District's aims to benefit the youth of Poole by providing training in Scouting.

The Committee's financial position is as set out in the Balance Sheet and continues to remain healthy. Its reserves are set aside to fund its objects of training young people, which is achieved by following Scouting programmes set out in the Rules. The reserves are also used to maintain Scout properties and fund the administration of Scouting in Poole. A substantial part of the reserves is made up of investments, which are invested in funds with a professional adviser whose remit is to maintain income as high as possible, without reducing the value of the investments. Income from investments has seen some recovery over the past year, but is still lower than we would like. However, we have continued to meet all of our objectives. The Executive continues to look at how to increase income in other ways and will continue to look sensitively at future requests that we may receive for the use of District Halls. The cash reserves held mean that the reduction in income is not a major issue for the immediately foreseeable future.

The committee continues to provide support to the Groups in Poole. This is achieved through responding to requests for capital funding that improves the way in which Groups support their activities. Our policy for approving grants has not changed in the past year, all requiring presentation to the Executive Committee for ratification before seeking the advice and approval of the Finance Committee. No requests for funding have been received in the past year. However, the Executive Committee remains open to new proposals.

The Covid virus has been with us for the whole of the accounting year once again, but some face to face Scouting has been done in the last 2 quarters of the year despite this and other issues. Fortunately, this has not had the same impact on Scout numbers in the last year and these have shown a rise of 12% compared to a fall of 18% in the previous year. The expectation is that numbers will recover further. To this end, the Appointments Committee continues to work hard with Groups to attract more adult support for both Group and District teams

The District Scout Shop closed on 1st April 2020. Badges continue to be available to order. The stock held at the closing date is still available for purchase and is slowly reducing. Stock, uniform and non-uniform items will not be replaced as they are sold. No decision has yet been made on how to manage remaining stock.

The District Team continue to put in a great deal of effort to support the objective of Scouting in Poole. This has proved difficult over the last year, but there has been some improvement and more face to face scouting is now taking place. As a result, it is hoped that all objectives can be met in the coming year. Thanks as always are due to all adult members for the support provided to Scouting in the difficult time experienced over the past 2 years.

The policy adopted for appointing Committee members is set out in the Policy, Organisation and Rules. A full list of Committee members is reproduced on page 1 – Charity Information.

Approved by the Trustees and signed on their behalf by:

.....

Ragen Bartaby
Trustee

Date:.....

Independent Examiner's Report to the Trustees of Poole Scouts Districts Finance Committee

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
AT Payne FCA
Tudor Payne & Co
Chartered Accountants
Date:.....

54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee
Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources				
Incoming resources from generated funds				
Activities for generating funds	2	19,931	19,931	5,772
Investment income	3	40,974	40,974	31,957
Other incoming resources	4	26,108	26,108	28,889
Total incoming resources		87,013	87,013	66,618
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	5	53,548	53,548	39,520
Charitable activities	6	(4,238)	(4,238)	44,682
Governance costs	10	4,140	4,140	3,780
Total resources expended		53,450	53,450	87,982
Net incoming/(outgoing) resources before other recognised gains and losses		33,563	33,563	(21,364)
Other recognised gains/losses				
Gains on disposal of fixed asset investments		4,993	4,993	120,973
Losses on revaluation of investment assets		(107,617)	(107,617)	(145,010)
Net movements in funds		(69,061)	(69,061)	(45,401)
Reconciliation of funds				
Total funds brought forward		2,214,616	2,214,616	2,115,007
Total funds carried forward		2,145,555	2,145,555	2,069,606
		2,145,555	2,145,555	2,069,606

The notes on pages 7 to 14 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee
Balance Sheet as at 31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13				
Investments	14		564,715		566,415
			<u>1,297,892</u>		<u>1,266,763</u>
			1,862,607		1,833,178
 Current assets					
Stocks and work in progress		41,558		43,966	
Debtors	15	3,457		-	
Investments	16	1,885		1,848	
Cash at bank and in hand		<u>265,774</u>		<u>202,920</u>	
		312,674		248,734	
Creditors: Amounts falling due within one year	17		(29,726)	(12,306)	
Net current assets			<u>282,948</u>		<u>236,428</u>
Net assets			<u>2,145,555</u>		<u>2,069,606</u>
 The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			2,145,555		2,069,606
Total charity funds			<u>2,145,555</u>		<u>2,069,606</u>

The financial statements have been prepared in accordance with the Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on and signed on its behalf by:

.....

Ragen Bartaby
Trustee

The notes on pages 7 to 14 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 19.

Incoming resources

Shop income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

4 Other incoming resources

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Other income			
Rents receivable	18,108	18,108	9,205
Other income	8,000	8,000	19,684
	26,108	26,108	28,889

5 Fundraising trading: cost of goods sold and other costs

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Operating activities			
Fundraising costs	129	129	(2,513)
Cost of goods sold	16,096	16,096	6,369
Establishment costs	9,243	9,243	11,498
Repairs and maintenance	10,265	10,265	6,636
Office expenses	374	374	375
Printing, posting and stationery	984	984	887
Sundry and other costs	2,373	2,373	1,506
Legal and professional costs	12,184	12,184	12,737
Bank charges	-	-	176
Support costs allocated	1,900	1,900	1,849
	53,548	53,548	39,520

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

6 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs allocated £	2022 £	2021 £
Charitable activities	-	(4,238)	-	(4,238)	44,682

7 Support costs

	Operating activities £	Total £
Depreciation of tangible fixed assets	1,900	1,900

8 Grantmaking

	Grants payable in furtherance of the Charity's objectives £
Charitable activities	(4,238)
The support costs associated with grant making are £0.	

9 Grants to institutions

Name of Institution	Activity	£
Explorer funding	Charitable activities	(4,238)

10 Governance costs

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Accountancy & independent examination fees	4,140	4,140	3,780

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

..... *continued*

11 Trustees' remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31st March 2022 nor during the year ended 31st March 2021.

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

12 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	1,900	1,849
	<hr/> <hr/>	<hr/> <hr/>

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

13 Tangible fixed assets

	Freehold property £	Improvements to property £	Equipment £	Scout memorabilia £	Total £
Cost					
As at 1 April 2021	392,055	123,310	15,636	43,652	574,653
Additions					
As at 31 March 2022	-	-	200	-	200
	<u>392,055</u>	<u>123,310</u>	<u>15,836</u>	<u>43,652</u>	<u>574,853</u>
Depreciation					
As at 1 April 2021	-	-	8,238	-	8,238
Charge for the year	-	-	1,900	-	1,900
As at 31 March 2022	-	-	10,138	-	10,138
	<u>-</u>	<u>-</u>	<u>10,138</u>	<u>-</u>	<u>10,138</u>
Net book value					
As at 31 March 2022	392,055	123,310	5,698	43,652	564,715
As at 31 March 2021	<u>392,055</u>	<u>123,310</u>	<u>7,398</u>	<u>43,652</u>	<u>566,415</u>

14 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 April 2021	1,266,763
Revaluation	
Additions	37,393
Disposals	147,137
As at 31 March 2022	<u>(153,401)</u>
Net book value	<u>1,297,892</u>
As at 31 March 2022	1,297,892
As at 31 March 2021	
All investment assets were held in the UK.	<u><u>1,266,763</u></u>

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

..... *continued*

15 Debtors

	2022	2021
	£	£
Trade debtors	3,457	-
	<u>3,457</u>	<u>-</u>

16 Current asset investments

	2022	2021
	£	£
Term investment service	1,885	1,848
	<u>1,885</u>	<u>1,848</u>

17 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	22,661	7,724
Accruals and deferred income	29,726	12,306
	<u>7,065</u>	<u>4,582</u>
	<u>7,065</u>	<u>4,582</u>

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

18 Related parties

Controlling entity

The charity is controlled by the trustees.

19 Analysis of funds

	At 1 April 2021	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2022
	£	£	£	£	£
General Funds					
Unrestricted income fund	2,214,616	87,013	(53,450)	(102,624)	2,145,555
20 Net assets by fund					

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Tangible assets	564,715	564,715	566,415
Investments			
Current assets			
Creditors: Amounts falling due within one year	1,297,892	1,297,892	1,266,763
Net assets	312,674	312,674	248,734
	(29,726)	(29,726)	(12,306)
	2,145,555	2,145,555	2,069,606

Poole Scouts Districts Finance Committee
Statement of financial activities by fund Year Ended 31 March 2022

	Unrestricted income fund 2022	Unrestricted income fund 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	19,931	5,772
Investment income	40,974	31,957
Other incoming resources	26,108	28,889
Total incoming resources	87,013	66,618
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	53,548	39,520
Charitable activities	(4,238)	44,682
Governance costs	4,140	3,780
Total resources expended	53,450	87,982
Net incoming/(outgoing) resources before other recognised gains and losses	33,563	(21,364)
Other recognised gains/losses		
Gains on disposal of fixed asset investments	4,993	120,973
Losses on revaluation of investment assets	(107,617)	(145,010)
Net movements in funds	(69,061)	(45,401)
Reconciliation of funds		
Total funds brought forward	2,214,616	2,115,007
Total funds carried forward	2,145,555	2,069,606

This page does not form part of the statutory financial statements.

POOLE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1083971

Accounts

Charity registration number: 1083971

Poole Scouts Districts Finance Committee

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Tudor Payne & Co
Chartered Accountants
54 Parkstone Road
Poole
Dorset
BH15 2PG

Poole Scouts Districts Finance Committee
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The following page does not form part of the statutory financial statements:

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--------------------------------------------------	----

Poole Scouts Districts Finance Committee
Reference and Administrative Details

Charity name	Poole Scouts Districts Finance Committee
Charity registration number	1083971
Principal office	Denis Gooding Centre 53 Layton Road Parkstone, Poole Dorset
Registered office	Denis Gooding Centre 53 Layton Road Parkstone, Poole Dorset
Trustees	Andrew Williams, Chairman Peter Trayler, Treasurer Ragen Bartaby, District Commissioner Rev. Lucy Holt, Chaplain Marsha McGinn, Group Representative Anthony Dakin, Group Representative David Trent, Group Representative Dave Harrison, Secretary Salley Trayler, Appointments Secretary Roger Thresh, Group Representative Adam Hyland, Group Representative Ian Gray, Group Representative Martyn Pope, Group Representative (Appointed 1 February 2021)
Bankers	Lloyds Banking Group 45 Old Christchurch Road Bournemouth Dorset
Accountant	Tudor Payne & Co 54 Parkstone Road Poole Dorset BH15 2PG

Poole Scouts Districts Finance Committee
Reference and Administrative Details

Investment Advisor

Charles Stanley & Co Ltd
Vadatech House
Hounslow Business Park
Bulls Copse Road
Southampton
SO40 9LR

Poole Scouts Districts Finance Committee

Trustees' Report

The District Committee for Poole Scouts has continued to operate within the guidelines laid down within the Policy, Organisation and Rules published by Scout Association Headquarters. It ensures that the programme offered by Scout Groups within Poole meet the Districts aims to benefit the youth of Poole by providing training in Scouting.

The Committee's financial position is as set out in the Balance Sheet and continues to remain healthy. Its reserves are set aside to fund its objects of training young people, which is achieved by following Scouting programmes set out in the Rules. The reserves are also used to maintain Scout properties and fund the administration of Scouting in Poole. A substantial part of the reserves is made up of investments, which are invested in funds with a professional adviser whose remit is to maintain income as high as possible, without reducing the value of the investments. The Corona virus outbreak that has been with us for the whole of the accounting year has had a major impact on income and has resulted in a reduction of c40% in dividend income although the portfolio value has held up well. It seems unlikely that the coming year will see a full recovery. The Executive continues to look at how to increase income in other ways, expanding the income for rentals at both DGC and Burden Hall and overseeing those at Emmerson Hall. The Executive will continue to look sensitively at future requests for the use of District Halls that we may receive. The cash reserves held mean that the reduction in income is not a major issue for the immediately foreseeable future.

The committee continues to provide support to the Groups in Poole. This is achieved through responding to requests for capital funding that improves the way in which Groups support their activities. Our policy for approving grants has not changed in the past year, all requiring presentation to the Executive Committee for ratification before seeking the advice and approval of the Finance Committee. No requests for funding have been received in the past year. However, the Executive Committee remains open to new proposals.

Covid has had an impact on Scouting in the last year with the primary reason being no face to face scouting. This has led to a reduction in the census for our District with youth numbers declining by 18% and adults by 8%. It is expected that these numbers will recover once face to face scouting is back on the agenda. The Appointments Committee continues to work hard with Groups to attract more adult support for both Group and District teams

The District Scout Shop closed from the beginning of the financial year on 1st April 2020. Badges will continue to be available to order. The stock held at the closing date continues to be available for purchase and is slowly reducing. Stock, uniform and non-uniform items will not be replaced as they are sold. A decision on how to manage remaining stock will need to be taken in the not too distant future

The District Team continues to put in a great deal of effort to support the objective of Scouting in Poole, although this has proved difficult in the last year. It is hoped that all objectives can be met in the coming year with the return of face to face scouting. Thanks as always are due to all adult members for the support provided to Scouting in the difficult time experienced over the past year.

The policy adopted for appointing Committee members is set out in the Policy, Organisation and Rules. A full list of Committee members is reproduced on page 1 – Charity Information.

Approved by the Trustees and signed on their behalf by:

.....

Andrew Williams

Trustee

Date:.....

**Independent Examiner's Report to the Trustees of
Poole Scouts Districts Finance Committee**

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
AT Payne FCA
Tudor Payne & Co
Chartered Accountants

54 Parkstone Road
Poole
Dorset
BH15 2PG

Date:.....

Poole Scouts Districts Finance Committee
Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
Incoming resources from generated funds				
Activities for generating funds	2	5,772	5,772	37,652
Investment income	3	31,957	31,957	51,448
Other incoming resources	4	28,889	28,889	16,730
Total incoming resources		<u>66,618</u>	<u>66,618</u>	<u>105,830</u>
Resources expended				
Costs of generating funds				
Fundraising trading: cost of goods sold and other costs	5	82,002	82,002	76,993
Charitable activities	6	2,200	2,200	6,823
Governance costs	10	3,780	3,780	3,540
Total resources expended		<u>87,982</u>	<u>87,982</u>	<u>87,356</u>
Net (outgoing)/incoming resources before other recognised gains and losses		(21,364)	(21,364)	18,474
Other recognised gains/losses				
Gains/(losses) on disposal of fixed asset investments		120,973	120,973	(11,388)
Losses on revaluation of investment assets		<u>(145,010)</u>	<u>(145,010)</u>	<u>(174,202)</u>
Net movements in funds		(45,401)	(45,401)	(167,116)
Reconciliation of funds				
Total funds brought forward		<u>2,115,007</u>	<u>2,115,007</u>	<u>2,107,921</u>
Total funds carried forward		<u><u>2,069,606</u></u>	<u><u>2,069,606</u></u>	<u><u>1,940,805</u></u>

The notes on pages 7 to 15 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee
Balance Sheet as at 31 March 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		566,415		568,264
Investments	14		<u>1,266,763</u>		<u>1,077,852</u>
			1,833,178		1,646,116
Current assets					
Stocks and work in progress		43,966		48,328	
Debtors	15	-		7,297	
Investments	16	1,848		1,848	
Cash at bank and in hand		<u>202,920</u>		<u>244,015</u>	
		248,734		301,488	
Creditors: Amounts falling due within one year	17	<u>(12,306)</u>		<u>(6,799)</u>	
Net current assets			<u>236,428</u>		<u>294,689</u>
Net assets			<u><u>2,069,606</u></u>		<u><u>1,940,805</u></u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>2,069,606</u>		<u>1,940,805</u>
Total charity funds			<u><u>2,069,606</u></u>		<u><u>1,940,805</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on and signed on its behalf by:

.....

Andrew Williams
Trustee

The notes on pages 7 to 15 form an integral part of these financial statements.

Poole Scouts Districts Finance Committee

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 19.

Incoming resources

Shop income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... *continued*

3 Investment income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from listed investments	31,356	31,356	51,424
Interest on cash deposits	601	601	24
	<u>31,957</u>	<u>31,957</u>	<u>51,448</u>

4 Other incoming resources

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other income			
Rents receivable	9,205	9,205	16,730
Other income	19,684	19,684	-
	<u>28,889</u>	<u>28,889</u>	<u>16,730</u>

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

5 Fundraising trading: cost of goods sold and other costs

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Operating activities			
Grant funding of activities	42,482	42,482	-
Fundraising costs	(2,513)	(2,513)	9,833
Cost of goods sold	6,369	6,369	33,859
Establishment costs	11,498	11,498	11,962
Repairs and maintenance	6,636	6,636	4,077
Office expenses	375	375	376
Printing, posting and stationery	887	887	1,708
Sundry and other costs	1,506	1,506	1,967
Motor expenses	-	-	15
Legal and professional costs	12,737	12,737	10,230
Bank charges	176	176	654
Support costs allocated	1,849	1,849	2,312
	<u>82,002</u>	<u>82,002</u>	<u>76,993</u>

6 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs allocated £	2021 £	2020 £
Charitable activities	-	2,200	-	2,200	6,823

7 Support costs

	Operating activities £	Total £
Depreciation of tangible fixed assets	<u>1,849</u>	<u>1,849</u>

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

8 Grantmaking

	Grants payable in furtherance of the Charity's objectives £
Operating activities	42,482
Charitable activities	2,200
	44,682
	44,682

The support costs associated with grant making are £0.

9 Grants to institutions

		£	£
Scout groups	Charitable activities	-	-
Explorer funding	Operating activities	42,482	
	Charitable activities	2,200	
			44,682
			44,682

10 Governance costs

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Accountancy & independent examination fees	3,780	3,780	3,540
	3,780	3,780	3,540

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... *continued*

11 Trustees' remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31st March 2021 nor during the year ended 31st March 2020.

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

12 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	1,849	2,312

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

13 Tangible fixed assets

	Freehold property £	Improvements to property £	Equipment £	Scout memorabilia £	Total £
Cost					
As at 1 April 2020 and 31 March 2021	392,055	123,310	15,636	43,652	574,653
Depreciation					
As at 1 April 2020	-	-	6,389	-	6,389
Charge for the year	-	-	1,849	-	1,849
As at 31 March 2021	-	-	8,238	-	8,238
Net book value					
As at 31 March 2021	<u>392,055</u>	<u>123,310</u>	<u>7,398</u>	<u>43,652</u>	<u>566,415</u>
As at 31 March 2020	<u>392,055</u>	<u>123,310</u>	<u>9,247</u>	<u>43,652</u>	<u>568,264</u>

14 Investments held as fixed assets

	Listed investments £
Market value	
As at 1 April 2020	1,077,852
Revaluation	29,191
Additions	933,595
Disposals	<u>(773,875)</u>
As at 31 March 2021	<u>1,266,763</u>
Net book value	
As at 31 March 2021	<u>1,266,763</u>
As at 31 March 2020	<u>1,077,852</u>

All investment assets were held in the UK.

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... *continued*

15 Debtors

	2021	2020
	£	£
Trade debtors	-	7,297
	-	7,297

16 Current asset investments

	2021	2020
	£	£
Term investment service	1,848	1,848
	1,848	1,848

17 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	7,724	3,079
Accruals and deferred income	4,582	3,720
	12,306	6,799

Poole Scouts Districts Finance Committee
Notes to the Financial Statements for the Year Ended 31 March 2021

..... *continued*

18 Related parties

Controlling entity

The charity is controlled by the trustees.

19 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2021
	£	£	£	£	£
General Funds					
Unrestricted income fund	<u>2,115,007</u>	<u>66,618</u>	<u>(87,982)</u>	<u>(24,037)</u>	<u>2,069,606</u>

20 Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	566,415	566,415	568,264
Investments	1,266,763	1,266,763	1,077,852
Current assets	248,734	248,734	301,488
Creditors: Amounts falling due within one year	<u>(12,306)</u>	<u>(12,306)</u>	<u>(6,799)</u>
Net assets	<u>2,069,606</u>	<u>2,069,606</u>	<u>1,940,805</u>

Poole Scouts Districts Finance Committee
Statement of financial activities by fund Year Ended 31 March 2021

	Unrestricted income fund 2021	Unrestricted income fund 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	5,772	37,652
Investment income	31,957	51,448
Other incoming resources	28,889	16,730
Total incoming resources	66,618	105,830
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	82,002	76,993
Charitable activities	2,200	6,823
Governance costs	3,780	3,540
Total resources expended	87,982	87,356
Net (outgoing)/incoming resources before other recognised gains and losses	(21,364)	18,474
Other recognised gains/losses		
Gains/(losses) on disposal of fixed asset investments	120,973	(11,388)
Losses on revaluation of investment assets	(145,010)	(174,202)
Net movements in funds	(45,401)	(167,116)
Reconciliation of funds		
Total funds brought forward	2,115,007	2,107,921
Total funds carried forward	2,069,606	1,940,805

This page does not form part of the statutory financial statements.