

# CITY OF PORTSMOUTH SCOUT COUNCIL

England & Wales · Charity number 1107404

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2004-12-22

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

## Contact

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**Address** 70 The Ridings  
Portsmouth  
PO2 0UF

**Phone** 02392

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**Website** [www.portsmouthscouts.org.uk](http://www.portsmouthscouts.org.uk)

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIAL; AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

**Activities:** Scouting in the City of Portsmouth

## Classification

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- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** PORTSMOUTH
- Portsmouth City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,826	£35,959	-	-
2024-03-31	£98,996	£103,898	-	-
2023-03-31	£94,511	£89,395	-	-
2022-03-31	£103,696	£112,795	-	-
2021-03-31	£75,121	£53,623	-	-

## Trustees

Name	Role	Appointed
<b>ANDREW PAUL JACOBS</b>	Chair	2016-06-13
DAVID JOHN STEMP		
GAIL ADAMS		
Ronald Jacobs		2019-10-01

**CITY OF PORTSMOUTH SCOUT COUNCIL**

England & Wales - Charity number 1107404

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# Accounts

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City of Portsmouth Scout Council  
Report and Accounts  
For the year ended 31<sup>st</sup> March 2025

Trustees: Ex Officio Appointed

District Lead Volunteer	Kieron Bland
Chair	Andy Jacobs
Secretary	Matt Billett
Treasurer	Neil Piggot

Trustees	Gail Adams
	John Gill
	Ron Jacobs
	Robyn Moore
	David Stemp
	Oliver Sangster

Bankers Lloyds Bank Plc

Scout Association Registered Number 12037

Charity Registration Number 1107404

**City of Portsmouth District Scout Council**  
**Statement of Financial Activities**  
**For the period from 01 April 2024 to 31 March 2025**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	3,947	—	—	3,947	—
Income from charitable activities	80,336	—	—	80,336	—
Investments	—	—	—	—	—
Other income	542	—	—	542	—
<b>Total income</b>	<b>84,826</b>	<b>—</b>	<b>—</b>	<b>84,826</b>	<b>—</b>
<i>Expenditure on:</i>					
Expenditure on charitable activities	30,110	—	—	30,110	—
Other expenditure	5,849	—	—	5,849	—
<b>Total expenditure</b>	<b>35,959</b>	<b>—</b>	<b>—</b>	<b>35,959</b>	<b>—</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>48,866</b>	<b>—</b>	<b>—</b>	<b>48,866</b>	<b>—</b>
<i>Transfers</i>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
<i>Other recognised gains / losses</i>					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>48,866</b>	<b>—</b>	<b>—</b>	<b>48,866</b>	<b>—</b>
<i>Reconciliation of funds</i>					
<b>Total funds brought forward</b>	<b>77,375</b>	<b>—</b>	<b>—</b>	<b>77,375</b>	<b>77,375</b>
<b>Total funds carried forward</b>	<b>126,241</b>	<b>—</b>	<b>—</b>	<b>126,241</b>	<b>77,375</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

**City of Portsmouth District Scout Council**

**Analysis of income and expenditure  
Selected period: 01 April 2024 to 31 March 2025**

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<b>Income and endowments</b>						
<i>Donations and legacies</i>						
1500 - Donations	3,947.00	—	—	—	3,947.00	—
<i>Donations and legacies Totals</i>	3,947.00	—	—	—	3,947.00	—
<i>Income from charitable activities</i>						
1000 - Membership Fees	—	56,701.25	—	—	56,701.25	—
1050 - Activities	130.00	—	—	—	130.00	—
1100 - Hilsea - Rent	23,125.50	—	—	—	23,125.50	—
1200 - Gibson Centre - Rent	380.00	—	—	—	380.00	—
<i>Income from charitable activities Totals</i>	23,635.50	56,701.25	—	—	80,336.75	—
<i>Other income</i>						
1300 - Rent/Rates Rebate	354.31	—	—	—	354.31	—
1400 - Minibus Hire	188.52	—	—	—	188.52	—
<i>Other income Totals</i>	542.83	—	—	—	542.83	—
<b>Income and endowments Grand totals</b>	28,125.33	56,701.25	—	—	84,826.58	—

**Expenditure**

<i>Expenditure on charitable activities</i>						
2100 - District activities - Expenditure	593.41	—	—	—	593.41	—
2110 - District Activities - Equipment	124.95	—	—	—	124.95	—
2120 - District Activities - Training Costs	1,240.00	—	—	—	1,240.00	—
2200 - Equipment - Maintenance	866.84	—	—	—	866.84	—
2500 - Hilsea - Rent	1,775.00	—	—	—	1,775.00	—
2501 - Hilsea - Business Rates	54.17	—	—	—	54.17	—
2502 - Hilsea - Heat & Light	5,849.25	—	—	—	5,849.25	—
2503 - Hilsea - Water	3,710.64	—	—	—	3,710.64	—
2510 - Hilsea - Maintenance	6,614.73	—	—	—	6,614.73	—
2511 - Hilsea - Consumables	20.59	—	—	—	20.59	—
2600 - Gibson Centre - Rent	3,138.00	—	—	—	3,138.00	—
2601 - Gibson Centre - Business Rates	51.29	—	—	—	51.29	—
2611 - Gibson Centre - Consumables	10.08	—	—	—	10.08	—
2700 - Other - Rent	4,037.73	—	—	—	4,037.73	—
2701 - Other - Business Rates	283.90	—	—	—	283.90	—
2702 - Other - Utilities	1,404.63	—	—	—	1,404.63	—
2703 - Other - Water	214.42	—	—	—	214.42	—
2710 - Other - Maintenance	121.22	—	—	—	121.22	—
<i>Expenditure on charitable activities Totals</i>	30,110.85	—	—	—	30,110.85	—

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<i>Other expenditure</i>						
2900 - Administration	2,450.37	—	—	—	2,450.37	—
2901 - Insurance	2,236.73	—	—	—	2,236.73	—
2902 - Road Tax	257.50	—	—	—	257.50	—
2905 - T-Shirts/Marketing	874.70	—	—	—	874.70	—
2906 - Badges	29.70	—	—	—	29.70	—
<i>Other expenditure Totals</i>	5,849.00	—	—	—	5,849.00	—
<b>Expenditure Grand totals</b>	35,959.85	—	—	—	35,959.85	—

## City of Portsmouth District Scout Council

### Balance Sheet detailed

	As at 31/03/2025	As at 31/03/2024
<b>Current assets</b>		
9001: Lloyds Current Account	17,304.66	23,014.18
9002: Lloyds Membership Account	54,577.00	0.75
9003: Natwest Current Account	12,973.21	12,973.21
9010: Redwood 90-day Account	20,684.96	20,684.96
9011: Redwood 2-year Account	20,701.92	20,701.92
9021: Cash awaiting Banking	—	—
<b>Total Current assets</b>	<b>126,241.75</b>	<b>77,375.02</b>
<b>Net Asset surplus (deficit)</b>		
	<b>126,241.75</b>	<b>77,375.02</b>
<b>Reserves</b>		
Excess / (deficit) to date	48,866.73	—
Z01: Starting balances	77,375.02	77,375.02
<b>Total Reserves</b>	<b>126,241.75</b>	<b>77,375.02</b>

<b>Represented by Funds</b>		
Unrestricted	69,540.50	77,375.02
Designated	56,701.25	—
Restricted	—	—
Endowment	—	—
<b>Total</b>	<b>126,241.75</b>	<b>77,375.02</b>

**City of Portsmouth District Scout Council**

**Statement of Assets and Liabilities (by fund)**

**As at: 31 March 2025**

		<b>Balance</b>	<b>Previous balance</b>
<b>Cash at bank and in hand</b>			
<b>9001: Lloyds Current Account - Asset</b>			
Membership Fund	Designated	2,125.00	—
General fund	Unrestricted	15,179.66	23,014.18
		<b>17,304.66</b>	<b>23,014.18</b>
<b>9002: Lloyds Membership Account - Asset</b>			
Membership Fund	Designated	54,576.25	—
General fund	Unrestricted	0.75	0.75
		<b>54,577.00</b>	<b>0.75</b>
<b>9003: Natwest Current Account - Asset</b>			
General fund	Unrestricted	12,973.21	12,973.21
		<b>12,973.21</b>	<b>12,973.21</b>
<b>9010: Redwood 90-day Account - Asset</b>			
General fund	Unrestricted	20,684.96	20,684.96
		<b>20,684.96</b>	<b>20,684.96</b>
<b>9011: Redwood 2-year Account - Asset</b>			
General fund	Unrestricted	20,701.92	20,701.92
		<b>20,701.92</b>	<b>20,701.92</b>
<b>Cash at bank and in hand</b>		<b>126,241.75</b>	<b>77,375.02</b>
<b>Grand Total</b>		<b>126,241.75</b>	<b>77,375.02</b>

### Summary of District Accounts

	Opening 01/04/2024		Income		Expenditure		Closing 01/03/2025
City of Portsmouth Scout Council	£ 77,375.02	£	84,826.58	£	35,959.85	£	126,241.75
City Activity Account	£ 5,242.54	£	2,659.86	£	1,061.00	£	6,841.40
Portsmouth Scout Archery Club	£ 402.71	£	677.20	£	830.03	£	249.88
Scout Active Support	£ 667.69	£	1,288.78	£	1,220.41	£	736.06
Hilsea Scout Shop	£ 2,637.10	£	5,647.97	£	5,317.23	£	2,967.84
Hilsea Badge Account	£ 452.34	£	6,829.51	£	7,168.69	£	113.16
<b>Explorers</b>						£	-
Endeavour	£ 616.50	£	800.00	£	1,329.00	£	87.50
Daring			closed				
Ocean	£ 3,792.72	£	3,697.50	£	3,947.86	£	3,542.36
Pegasus	£ 1,159.16	£	3,463.20	£	3,389.78	£	1,232.58
Nautilus	£ 3,101.87	£	3,277.24	£	5,084.30	£	1,294.81
Dreadnought	£ 1,682.42	£	1,118.84	£	1,602.36	£	1,198.90
Warrior	£ 1,559.58	£	4,992.12	£	4,485.66	£	2,066.04
	<b>£ 98,689.65</b>	<b>£</b>	<b>119,278.80</b>	<b>£</b>	<b>71,396.17</b>	<b>£</b>	<b>146,572.28</b>

#### Notes to the Accounts

- 1 The main District Accounts are prepared on a Receipts and Payments basis.
- 2 The Summary Sheet only shows opening and closing balances and income and expenditure figures for associated accounts. A breakdown can be supplied on request.
- 3 Some membership fees were received during the year for 2024 census data; along with most of the fees for 2025. The main payment for 2025 did not occur until mid-April and will be accounted for in 2025-6 figures.

## **Independent examiners report to the City of Portsmouth Scout Council on the Accounts for year ended 31<sup>st</sup> March 2025**

The independent report on the financial statements of the City of Portsmouth Scout Group for the year ended 31<sup>st</sup> March 2025, which is set out in the Annual Report, has been carried out in accordance with s.43 of the Charities Act 1993.

### **Respective responsibilities of the Trustees and Examiner**

As Trustees of the City of Portsmouth Scout Council you are responsible for the preparation of financial statements and you consider that the audit requirement of the Regulations and s43(2) does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

### **Basis of this report**

My examination has been carried out in accordance with the General Directions given by the Charity Commission under s.43(7)(b) of the Act. That examination includes a review of the accounting records kept by the City of Portsmouth Scout Council and a comparison of the accounts with the records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence in an audit, and consequently do not express an audit opinion on the view given by the accounts.

### **Independent examiners statement**

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

Which gives me reasonable cause to believe that, in any material respect, the requirements;

- To keep accounting records in accordance with section 41 of the Act; to prepare statements which accord with the accounting records and comply with the requirements of the Act and the Regulations; have not been met.
- Or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Alan Phillips**  
**32 Spinnaker Drive, Hilsea, Portsmouth PO2 9NS**

**31<sup>st</sup> March 2026**

**CITY OF PORTSMOUTH SCOUT COUNCIL**

England & Wales - Charity number 1107404

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# Accounts

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# **City of Portsmouth Scout Council**

## **Report and Accounts For the year ended 31 March 2024**

### **Trustees: Ex Officio Appointed**

<b>District Commissioner</b>	<b>Kieron Bland</b>
<b>Chair</b>	<b>Andy Jacobs</b>
<b>Secretary</b>	<b>Matt Billett</b>
<b>Treasurer</b>	<b>Laura Shearwood</b>

<b>Trustees: Elected</b>	<b>Gail Adams</b>
	<b>David Stemp</b>
	<b>Dan Hickin</b>

<b>Trustees: Nominated</b>	<b>Ron Jacobs</b>
	<b>Neil Piggott</b>

<b>Bankers</b>	<b>Lloyds Bank Plc</b>
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<b>Scout Association Registered Number</b>	<b>12037</b>
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<b>Charity Registration Number</b>	<b>1107404</b>
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<b>Contact Details</b>	<b>Laura Shearwood (Treasurer)</b>
	<b>54 St Chads Avenue</b>
	<b>North End</b>
	<b>Portsmouth</b>
	<b>PO2 0SD</b>
	<b>Telephone 02392 697626</b>
	<b>Email: <a href="mailto:laura.shearwood@icloud.com">laura.shearwood@icloud.com</a></b>

# City of Portsmouth Scout Council Income 2023/24

## Hilsea Scout Centre

Regular Hires	£22,740.00	
Other Hires	£2,095.00	
	<hr/>	
	£24,835.00	£24,835.00

## 62nd Hall Hire

£820.00

## Gibson Centre

Regular Hires	£3,620.85	
Other Hires	£710.00	
	<hr/>	
	£4,330.85	£4,330.85

## Membership Fees

£52,572.00

## Minibus Hire

£2,898.47

## MIDAS

£320.00

## Badge Sales

£1,000.00

## Interest

£1,386.88

## 33rd Receipts (See Note 8)

£520.00

## MISCELLANEOUS

Refunds	£662.54
Victorious Donations	£78.60
Act A/C Receipts	£632.63
M/Fee A/C Trf	£8,200.00
County Grant	£700.00
Other	£40.00

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£10,313.77

£10,313.77

**TOTAL INCOME**

**£98,996.97**

# City of Portsmouth Scout Council Expenditure 2023/24

<b>Hilsea Scout Centre</b>	Rates	£148.31	
	Rent	£887.50	
	Water	£2,335.97	
	Gas	£2,958.00	
	Electricity	£2,686.00	
	Repairs & Maintenance	£1,315.57	
	Cleaning Supplies	£33.82	
		<u>£10,365.17</u>	£10,365.17
<b>Gibson Centre</b>	Rates	£91.74	
	Service Charge	£2,353.50	
	Cleaning Supplies	£112.44	
		<u>£2,557.68</u>	£2,557.68
<b>62nd</b>	Rates	£51.20	
	Rent	£668.75	
	Water	£232.39	
	Electricity	£1,369.21	
		<u>£2,321.55</u>	£2,321.55
<b>Insurance</b>			£1,336.12
<b>Fire Alarm/Extinguisher Servicing</b>			£171.36
<b>Minibus</b>			£1,670.97
<b>Internet</b>			£390.46
<b>MIDAS</b>			£1,016.60
<b>Training</b>			£1,042.50
<b>Membership Fees. (See Note 10)</b>			£56,375.00
<b>Miscellaneous (See Note 3)</b>			
	OSM	£2,412.00	
	Hilsea Electrics Upgrade (See Note 4)	£1,772.35	
	Climbing Equipment (See Note 3)	£5,345.53	
	Paddleboards (See Note 3)	£1,599.92	
	Tomahawk Equipment (See Note 3)	£151.00	
	Banners/Business Cards	£102.90	
	Victorious Festival	£479.99	

Other Events	£427.91	
Loans & Grants (See Note 2)	£4,400.00	
Trailer Service	£402.01	
33rd Balance Transferred Out	£520.00	
Miscellaneous	£106.47	
Transfers to Other District Accounts	<u>£8,930.53</u>	
	<u>£26,650.61</u>	£26,650.61

<b>TOTAL EXPENDITURE</b>	<b>£103,898.02</b>
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## City of Portsmouth Scout Council

<b>Balance brought forward 31 March 2023</b>	<u><b>£82,276.32</b></u>
<b>INCOME</b>	£98,996.97
<b>EXPENDITURE</b>	£103,898.02
<b>Balance Carried Forward 31 March 2024</b>	<b>£77,375.27</b>

### Current Account Bank Reconciliation Statement @ 31 March 2024

Balance of Lloyds - Current Account	£23,014.18
Balance of Lloyds - Membership Fee Account	£1.00
Balance of NatWest Account	£12,973.21
Balance of Redwood Bank 95 Day Notice A/C	£20,684.96
Balance of Redwood Bank 2 Year Fixed Rate Bond	<u>£20,701.92</u>
<b>TOTAL</b>	<b>£77,375.27</b>
Plus Petty Cash Held	£0.00
	<b>£77,375.27</b>

## City of Portsmouth Scout Council

	Opening Balance 01/04/2023	Income 2023/24	Expenditure 2023/24	Closing Balance 31/03/2024
City of Portsmouth Scout Council - Current A/C	£21,089.11	£41,248.09	£39,323.02	£23,014.18
City of Portsmouth Scout Council - Membership A/C	£8,214.00	£56,362.00	£64,575.00	£1.00
Nat West	£12,973.21	£0.00	£0.00	£12,973.21
Redwood Bank 95 Day Notice A/C	£20,000.00	£684.96	£0.00	£20,684.96
Redwood Bank 2 Year Fixed Rate Bond	£20,000.00	£701.92	£0.00	£20,701.92
	£82,276.32	£98,996.97	£103,898.02	£77,375.27
<b>TRFS BETWEEN DISTRICT ACCOUNTS</b>		<b>£42,566.00</b>	<b>£42,566.00</b>	
<b>SUB TOTAL</b>	<b>£82,276.32</b>	<b>£56,430.97</b>	<b>£61,332.02</b>	<b>£77,375.27</b>
City Activity Account	£5,803.23	£9,461.27	£8,398.80	£6,865.70
Portsmouth Scout Archery Club	£503.67	£561.00	£661.96	£402.71
Portsmouth Scout Shooting Club (See Note 1)	£357.63	£0.00	£357.63	£0.00
Scout Active Support	£1,137.48	£1,051.45	£1,521.24	£667.69
Hilsea Scout Shop	£810.52	£5,884.23	£4,057.65	£2,637.10
Hilsea Badge Account	£1,004.70	£6,598.55	£7,150.91	£452.34
<b>Explorers</b>				
Endeavour (See Note 5)	£211.42	£0.00	£0.00	£211.42
Daring	£475.23	£1,271.62	£1,001.45	£745.40
Ocean	£2,668.39	£3,954.08	£2,829.75	£3,792.72
Pegasus	£1,159.16	£3,463.20	£3,389.78	£1,232.58
Nautilus (See Note 6)	£0.00	£5,735.87	£1,880.50	£3,855.37
Dreadnought (Prev Viking) (See Note 7)	£1,154.19	£1,731.53	£1,202.30	£1,683.42
Warrior	£1,612.17	£4,350.04	£4,402.63	£1,559.58
<b>TRFS BETWEEN THE ABOVE ACCOUNTS</b>		<b>£1,730.53</b>	<b>£1,730.53</b>	
<b>TOTAL</b>	<b>£99,174.11</b>	<b>£98,763.28</b>	<b>£96,456.09</b>	<b>£101,481.30</b>
<b>LESS FUNDS RELATING TO 33RD PORTSMOUTH SCOUTS (See Note 8)</b>		<b>£520.00</b>	<b>£520.00</b>	

**ACTUAL INCOME/EXPENDITURE**

**£98,243.28**

**£95,936.09**

	Opening Stock	Closing Stock
Hilsea Badge Account	£3,898.01	£3,466.35
Hilsea Scout Shop	£4,576.92	£4,829.35
<b>TOTAL</b>	<b>£8,474.93</b>	<b>£8,295.70</b>

# City of Portsmouth Scout Council

## Notes to the Accounts

For the year ended 31 March 2024

A: The summary sheet shows only income, expenditure and the carry forward figures from each account held within the District. If anyone wishes to see details of any of the District Accounts a breakdown can be provided by the District Treasurer.

B: A list of equipment/assets is available which has been used to calculate an accurate insurance figure.

Note 1: The Portsmouth Scout Shooting Club account has been closed and the balance transferred to the Activities account.

Note 2: Financial Support has been provided to 64<sup>th</sup> Scout Group with a Grant of £2,000 and a loan of £2,000. £300.00 was provided to Sarah Bostock of 23<sup>rd</sup> Scout Group for an International Trip and £100.00 Set Up Grant to 73<sup>rd</sup> Scout Group for a new Squirrel Drey .

Note 3: The District has continued the purchase of new equipment this year to expand the range of activities available to our young people. This includes Climbing Equipment, Tomahawk Equipment and Paddleboards.

Note 4: The balance of £1,772.35 has been paid to complete the work on the Electrical System at Hilsea Scout Centre.

Note 5: Endeavour ESU accounts have not been prepared on a receipts and payments basis, with money recorded as and when it is paid or received. The accounts show Expenditure on Membership Fees as £728. Only the sum of £528 has been received from Endeavour and this was on 24 June 2024 so does not fall within the period of this report. I have therefore not included these accounts in the District Summary.

Note 6: Nautilus ESU have submitted a set of accounts with reference to a bank account which the District Treasurer has not yet been added to as a signatory although these are District Funds.

Note 7: The figures provided by Dreadnought ESU have been included in the District Summary although the additional sheets provided do not appear to correspond with the figures on their report. £1,000 appears to have been transferred to a new account which has not had the District Treasurer added as a signatory although these are District funds. I am concerned by the number of transaction charges shown on this set of accounts.

Note 8: A small number of transactions for 33<sup>rd</sup> Portsmouth continued to go through the main District bank account at the beginning of the year and therefore adjustments have been made to these accounts to reflect that this will not be part of the Income and Expenditure of the District going forward.

Note 9: The expense claim for District Camp 2022 has still not been finalised so the sum of £3,200.00 remains allocated to cover this expense.

Note 10: Once again there has been a shortfall in the amount collected from Groups to pay the District Membership Fees. This year the shortfall amounted to £4,828 when the payment was due to County. This is due to a failure to administer the Census in the District correctly and communicate the payments required to Groups. The reasons for the shortage are 22<sup>nd</sup> Scout Group (who had requested assistance with their fees), 54<sup>th</sup> Scout Group and Endeavour ESU not paying the correct amount to the District and 36 Young Leaders who were not assigned to any Group. These Membership Fees should have provided the sum of £1,025 from the District Levy but instead have depleted the Districts funds. This was clearly communicated to the Board of Trustees before the payment was due to County but to date (2 November 2024) I am not aware that any action has been taken. This has further justified my decision, at the last AGM, not to continue as District Treasurer with effect from 31<sup>st</sup> March 2024.

**City of Portsmouth Scout Council**  
**Statement of all Accounts as of 31 March 2024**

Balance b/fwd as of 01 April 2023	£82,276.32
Excess of Expenditure over Income	<u>£ 4,901.05</u>

Balance c/fwd as of 31 March 2024	£77,375.27
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This is made up of:

Current Account (Lloyds)	£23,014.18
Membership Fee Account (Lloyds)	£ 1.00
Nat West	£12,973.21
Redwood Bank 95 Day Notice	£20,684.96
Redwood Bank 2 Year Bond	£20,701.92
Petty Cash Held	<u>£ 0.00</u>

£77,375.27

<b>Restricted Funds</b>	£41,386.88
(Funds held on Notice at Redwood Bank)	

**Designated Funds**  
(Funds which have been allocated to various projects)

Hardship Holding Fund	£ 8,200.00
District Camp Proposal 2022 (See Note 9)	<u>£ 3,200.00</u>

£ 11,400.00

Therefore, if allocated funds are all spent this will leave the following sum available:

Total Funds held 31 March 2024	£ 77,375.27
Less funds allocated	<u>£ 52,786.88</u>

**£ 24,588.39**

# City of Portsmouth Scout Council

## Trustees' Annual Report For the year ended 31 March 2024

Major Activities and Achievements in the Year.

Please see attached Joint Report from District Commissioner and Chair.

The District's policy on reserves is to hold an amount equivalent to three months' expenditure to enable it to always be in a position to fund the general operations of the City of Portsmouth Scout District.

At the end of the year, income reserves are calculated as £11,881.

This being the total expenditure of the District for this year	£103,898.02
Less Membership Fees paid for 2024	<u>£ 56,375.00</u>

£ 47,523.02 (Divided by 4)

The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and established systems to mitigate them.

The District is a trust established under the rules that are common to all Districts.

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

The Accounts have been drawn up under the Receipts and Payments basis.

Approved by the Trustees on 11 November 2024 and signed on their behalf by:

Andy Jacobs (Chair) .....

**Independent Examiner’s Report to the Trustees of the**

**City of Portsmouth Scout Council**

I report on the accounts of the District for the year ended 31 March 2024. These are set out on the page entitled “City of Portsmouth Scout Council Statement of Accounts”

**Respective responsibilities of trustees and examiner**

The District’s Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts (under Section 43 (a) of the 1993 Act)
- b) Follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43 (7) (b) of the 1993 Act) and
- c) 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 Commissioners. An examination includes a review of the accounting records kept by the District 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 I do not express an audit opinion on the view given by the accounts.

**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
  - a) to keep accounting records in accordance with Section 41 of the 1993 Act and
  - b) to prepare accounts with accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name .....Nicola Midgley.....

Qualifications ...CIOT, ATT, STEP.....

Address .....12 Ascot Road, Baffins, PO3 6EY.....

.....

Date .....01/11/2024.....

**CITY OF PORTSMOUTH SCOUT COUNCIL**

England & Wales - Charity number 1107404

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# Accounts

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# **City of Portsmouth Scout Council**

## **Report and Accounts For the year ended 31 March 2023**

### **Trustees: Ex Officio Appointed**

<b>District Commissioner</b>	<b>Kieron Bland</b>
<b>Chair</b>	<b>Andy Jacobs</b>
<b>Secretary</b>	<b>Matt Billett</b>
<b>Treasurer</b>	<b>Laura Shearwood</b>

<b>Trustees: Elected</b>	<b>Gail Adams</b>
	<b>David Stemp</b>
	<b>Dan Hickin</b>

<b>Trustees: Nominated</b>	<b>Ron Jacobs</b>
	<b>Neil Piggott</b>

<b>Bankers</b>	<b>Lloyds Bank Plc</b>
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<b>Scout Association Registered Number</b>	<b>12037</b>
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<b>Charity Registration Number</b>	<b>1107404</b>
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<b>Contact Details</b>	<b>Laura Shearwood (Treasurer)</b>
	<b>54 St Chads Avenue</b>
	<b>North End</b>
	<b>Portsmouth</b>
	<b>PO2 0SD</b>

**Telephone 02392 697626**  
**Email: [laura.shearwood@icloud.com](mailto:laura.shearwood@icloud.com)**

# City of Portsmouth Scout Council Income 2022/23

## Hilsea Scout Centre

Regular Hires	£20,621.75	
Other Hires	£1,980.00	
	<hr/>	
	£22,601.75	£22,601.75
<b>62nd Hall Hire</b>		£3,476.50

## Gibson Centre

Regular Hires	£3,520.50	
Other Hires	£450.00	
	<hr/>	
	£3,970.50	£3,970.50

## Membership Fees

£57,887.50

## Minibus Hire

£1,237.78

## MIDAS

£70.00

## Badge Sales

£500.00

## Shop Sales

£1,600.00

## 33rd Receipts

£2,999.00

## Miscellaneous

Gas Refund	£32.99	
Scrap Metal	£53.45	
OSM (2nd)	£40.00	
\	£42.00	
	<hr/>	
	£168.44	£168.44

**TOTAL INCOME**

**£94,511.47**

# City of Portsmouth Scout Council Expenditure 2022/23

<b>Hilsea Scout Centre</b>	Rates	£281.60	
	Rent	£2,218.75	
	Water	£489.96	
	Wastewater	£1,346.29	
	Gas	£2,208.00	
	Electricity	£1,714.00	
	Repairs & Maintenance	£403.13	
	Cleaning Supplies	£46.52	
		<u>£8,708.25</u>	£8,708.25
<b>Gibson Centre</b>	Rates	£174.08	
	Service Charge	£3,922.50	
	Cleaning Supplies	£162.66	
		<u>£4,259.24</u>	£4,259.24
<b>62nd</b>	Rates	£153.60	
	Rent	£375.00	
	Water	£59.96	
	Wastewater	£86.99	
	Electricity	£1,349.00	
		<u>£2,024.55</u>	£2,024.55
<b>Insurance</b>			£1,151.50
<b>Fire Alarm/Extinguisher Servicing</b>			£186.60
<b>Minibus</b>			£973.70
<b>Internet</b>			£396.14
<b>MIDAS</b>			£874.47
<b>Training</b>			£995.00
<b>Membership Fees</b>			£51,417.00
<b>Miscellaneous (See Note 3)</b>			
	Storage/District/28th/Racking	£610.00	
	OSM	£698.50	
	Hilsea Electrics Upgrade	£2,500.00	
	Climbing Wall	£4,000.00	
	Twister/Boulder Box	£587.88	
	Tomahawk Equipment	£407.87	

Banners/Flyers/Card Readers etc	£1,486.02	
Victorious Festival 2021 & 22	£909.97	
St George's Day	£795.00	
Stationery	£20.98	
Fuel and Other Claims	£337.06	
Remembrance Wreath	£27.50	
Christingle Organist	£50.00	
33rd Balance Transferred Out	£5,335.20	
Transfers to Other District Accounts	£642.63	
	<u>£18,408.61</u>	£18,408.61

**TOTAL EXPENDITURE**

**£89,395.06**

# City of Portsmouth Scout Council

<b>Balance brought forward 31 March 2022</b>	<b>£77,159.91</b>
	<hr/>
<b>INCOME</b>	£94,511.47
<b>EXPENDITURE</b>	£89,395.06
<b>Balance Carried Forward 31 March 2023</b>	<b>£82,276.32</b>

## Current Account Bank Reconciliation Statement @ 31 March 2023

Balance of Lloyds - Current Account	£21,089.11
Balance of Lloyds - Membership Fee Account	£8,214.00
Balance of NatWest Account	£12,973.21
Balance of Redwood Bank 95 Day Notice A/C	£20,000.00
Balance of Redwood Bank 2 Year Fixed Rate Bond	£20,000.00
<b>TOTAL</b>	<b>£82,276.32</b>
Plus Petty Cash Held	£0.00
	<hr/>
	<b>£82,276.32</b>

# City of Portsmouth Scout Council

## Notes to the Accounts

For the year ended 31 March 2023

A: The summary sheet shows only income, expenditure and the carry forward figures from each account held within the City. If anyone wishes to see details of any of the City Accounts a breakdown can be provided by the City Treasurer.

B: A list of equipment/assets is available which has been used to calculate an accurate insurance figure.

Note 1: The District Shooting Club has now folded. I have been unable to obtain final accounts so figures are based on the information which I have as there have been very few transactions. The Petty Cash has been paid into the bank account which will be closed and transferred to the Activities account shortly.

Note 2: Andromeda Explorers have been disbanded.

Note 3: The District has purchased and built some new equipment this year to expand the range of activities available to our young people. This includes a Climbing Wall, Tomahawk Equipment, Twister and the Boulder Box.

Note 4: A further £2,500.00 has been spent on the Electrical System at Hilsea Scout Centre with funds allocated for further expenditure of £1,772.35 expected.

Note 5: With interest rates rising the District has invested the sum of £40,000.00 into two new Redwood Bank Accounts. £20,000.00 on 95 Days' Notice and £20,000.00 in a 2 Year Fixed Rate Bond to make best use of the funds which we have available for the future.

Note 6: The District has continued to support the 33<sup>rd</sup> Portsmouth. Transactions have been going through the main District bank account until such time as a new Executive Committee and Treasurer were appointed and a new bank account opened. This was completed by the end of 2022 and therefore adjustments have been made to these accounts to reflect that this will not be part of the Income and Expenditure of the District going forward.

Note 7: The expense claim for District Camp 2022 has not yet been finalised so the sum of £3,200.00 remains allocated to cover this expense.

**City of Portsmouth Scout Council**  
**Statement of all Accounts as of 31 March 2023**

Balance b/fwd as of 01 April 2022	£77,159.91
Excess of Income over Expenditure	<u>£ 5,116.41</u>

Balance c/fwd as of 31 March 2023	£82,276.32
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This is made up of:

Current Account (Lloyds)	£21,089.11
Membership Fee Account (Lloyds)	£ 8,214.00
Nat West	£12,973.21
Redwood Bank 95 Day Notice	£20,000.00
Redwood Bank 2 Year Bond	£20,000.00
Petty Cash Held	<u>£ 0.00</u>

£82,276.32

<b>Restricted Funds</b> (see note 5)	£40,000.00
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**Designated Funds**

(Funds which have been allocated to various projects)

Balance of Electrical Works at Hilsea (See Note 4)	£ 1,772.35
District Camp Proposal 2022 (See Note 7)	<u>£ 3,200.00</u>

£ 4,972.35

Therefore, if allocated funds are all spent this will leave the following sum available:

Total Funds held 31 March 2023	£ 82,276.32
Less funds allocated	<u>£ 44,972.35</u>

**£ 37,303.97**

## City of Portsmouth Scout Council

	Opening Balance 01/04/2022	Income 2022/23	Expenditure 2022/23	Closing Balance 31/03/2023
City of Portsmouth Scout Council - Current A/C	£22,443.20	£36,623.97	£37,978.06	£21,089.11
City of Portsmouth Scout Council - Membership A/C	£1,743.50	£57,887.50	£51,417.00	£8,214.00
Nat West	£52,973.21	£0.00	£40,000.00	£12,973.21
Redwood Bank 95 Day Notice A/C (See Note 5)	£0.00	£20,000.00	£0.00	£20,000.00
Redwood Bank 2 Year Fixed Rate Bond (See Note 5)	£0.00	£20,000.00	£0.00	£20,000.00
	£77,159.91	£134,511.47	£129,395.06	£82,276.32

### TRFS BETWEEN DISTRICT ACCOUNTS

£40,000.00      £40,000.00

SUB TOTAL      £77,159.91      £94,511.47      £89,395.06      £82,276.32

City Activity Account	£13,154.22	£7,948.51	£15,299.50	£5,803.23
Portsmouth Scout Archery Club	£523.38	£309.50	£329.21	£503.67
Portsmouth Scout Shooting Club (See Note 1)	£455.38	£55.00	£152.75	£357.63
Scout Active Support	£369.93	£1,746.82	£979.27	£1,137.48
Hilsea Scout Shop	£1,231.09	£5,768.76	£6,189.33	£810.52
Hilsea Badge Account	£734.60	£6,910.66	£6,640.56	£1,004.70

### Explorers

Endeavour	£348.87	£670.00	£807.45	£211.42
Daring	£79.00	£1,738.60	£1,342.38	£475.22
Ocean	£1,572.51	£4,851.00	£3,755.12	£2,668.39
Pegasus	£492.29	£5,281.14	£4,614.27	£1,159.16
Andromeda (See Note 2)	£127.00	£334.00	£460.00	£1.00
Viking	£523.90	£2,593.33	£1,963.04	£1,154.19
Warrior	£1,116.10	£2,490.17	£1,994.10	£1,612.17

### TRFS BETWEEN THE ABOVE ACCOUNTS

£2,787.63      £2,787.63

TOTAL      £97,888.18      £132,421.33      £131,134.41      £99,175.10

### LESS FUNDS RECD IN ERROR & TRFD BACK

£1,029.00      £1,029.00

### LESS FUNDS RELATING TO 33RD PORTSMOUTH SCOUTS (See Note 6)

£5,335.20      £5,335.20

### ACTUAL INCOME/EXPENDITURE

£126,057.13	£124,770.21
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### Opening Stock

### Closing Stock

Hilsea Badge Account	£4,190.98	£3,898.01
Hilsea Scout Shop	£4,412.36	£4,576.92
TOTAL	£8,603.34	£8,474.93

# City of Portsmouth Scout Council

## Trustees' Annual Report For the year ended 31 March 2023

Major Activities and Achievements in the Year.

Please see attached Joint Report from City Commissioner and Chairman.

The District's policy on reserves is to hold an amount equivalent to three months' expenditure to enable it to always be in a position to fund the general operations of the City of Portsmouth Scout District.

At the end of the year, income reserves are calculated as £ 8,160.

This being the total expenditure of the City for this year	£ 89,395.06
Less Membership Fees paid for 2022	£ 51,417.00
Less Expenditure relating to 33 <sup>rd</sup> Portsmouth Group (see note)	<u>£ 5,335.20</u>
	£ 32,642.86 (Divided by 4)

The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and established systems to mitigate them.

The District is a trust established under the rules that are common to all Districts.

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

The Accounts have been drawn up under the Receipts and Payments basis.

Approved by the Trustees on 13 November 2023 and signed on their behalf by:

Andy Jacobs (Chair) .....

**Independent Examiner's Report to the Trustees of the  
City of Portsmouth Scout Council**

I report on the accounts of the District for the year ended 31 March 2023. These are set out on the page entitled "City of Portsmouth Scout Council Statement of Accounts"

**Respective responsibilities of trustees and examiner**

The District's Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts (under Section 43 (a) of the 1993 Act)
- b) Follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43 (7) (b) of the 1993 Act) and
- c) 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 Commissioners. An examination includes a review of the accounting records kept by the District 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 I do not express an audit opinion on the view given by the accounts.

**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
  - a) to keep accounting records in accordance with Section 41 of the 1993 Act and
  - b) to prepare accounts with accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name .....Nicola Midgley.....

Qualifications .....CTA, ATT, TEP.....

Address .....12 Ascot Road, Baffins, Portsmouth PO3 6EY.....

.....  
Date .....31 October 2023.....

**CITY OF PORTSMOUTH SCOUT COUNCIL**

England & Wales - Charity number 1107404

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# Accounts

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# City of Portsmouth Scout Council Income 2021/22

## Hilsea Scout Centre

Regular Hires	£16,097.75	
Other Hires	£1,900.00	
	<hr/>	
	£17,997.75	£17,997.75

## Gibson Centre

Regular Hires	£889.50	
Other Hires	£1,411.90	
	<hr/>	
	£2,301.40	£2,301.40

## Membership Fees

£42,836.50

## Minibus

Hire	£410.00	
Trade In	£1,000.00	
	<hr/>	
	£1,410.00	£1,410.00

## Interest

£165.98

## Miscellaneous

Portsmouth Lottery	£84.00
Refunds to District	£807.21
COVID Grants	£28,877.11
Other Grants	£2,270.45
Victorious Festival 2021	£380.25
62nd Hut Rent	£290.75
33rd Start Up Grants	£3,160.00
33rd Squirrels Receipts	£986.00
33rd Beavers Receipts	£829.00
Transfers in from other District Accounts	£1,300.00
	<hr/>

£38,984.77

£38,984.77

**TOTAL INCOME**

**£103,696.40**

# City of Portsmouth Scout Council Expenditure 2021/22

## Hilsea Scout Centre

Rates	£143.75	
Rent	£1,500.00	
Water	£314.00	
Wastewater	£687.39	
Gas	£3,149.64	
Electricity	£1,439.00	
Repairs & Maintenance	£1,025.60	
Cleaning Supplies	£52.35	
	<hr/>	
	£8,311.73	£8,311.73

## Gibson Centre

Rates	£167.27	
Service Charge	£3,138.00	
Cleaning Supplies	£87.46	
	<hr/>	
	£3,392.73	£3,392.73

## Storage

District	£300.00	
28th	£180.00	
	<hr/>	
	£480.00	£480.00

## Insurance

District	£773.84	
Shooting Club	£216.78	
	<hr/>	
	£990.62	£990.62

## Fire Alarm/Extinguisher Servicing

£454.20

## Minibus

Old Minibus Running Costs	£1,219.88	
New Minibus Deposit	£3,728.80	
New Minibus Balance	£33,559.20	
	<hr/>	
	£38,507.88	£38,507.88

<b>Internet</b>		£436.15
<b>62nd Portsmouth</b>		£936.53
<b>Membership Fees</b>		£47,217.50
<b>COVID19 Costs</b>		£403.83
<b>Miscellaneous</b>		
Early Years Project	£559.32	
Online Youth Manager	£1,728.00	
Equipment	£1,494.18	
Beavers Virtual Sleepover	£100.55	
Rubbish Clearance Gibson Centre	£240.00	
Hilsea Electrics Upgrade	£1,000.00	
Transfers to Other District Accounts	£1,891.48	
Victorious Festival 2021	£616.40	
Victorious Festival 2022	£155.00	
33rd Set Up Support	£1,761.94	
Remembrance Wreath	£18.50	
Christingle Organist	£50.00	
33rd Transfers to other District Accounts	£1,436.17	
33rd Rent St Margaret's	£612.50	
	<hr/>	
	£11,664.04	£11,664.04
	<b>TOTAL EXPENDITURE</b>	<b>£112,795.21</b>

# City of Portsmouth Scout Council

Balance brought forward 31  
March 2021

**£86,258.72**

**INCOME**

£103,696.40

**EXPENDITURE**

£112,795.21

Balance Carried Forward 31  
March 2022

**£77,159.91**

## Current Account Bank Reconciliation Statement @ 31 March 2022

Balance of Lloyds - Current Account £22,439.08

Balance of Lloyds - Membership Fee Account £1,743.50

Balance of NatWest Account £52,973.21

**TOTAL** £77,155.79

Plus Petty Cash Held £4.12

**£77,159.91**

## City of Portsmouth Scout Council

### Notes to the Accounts

For the year ended 31 March 2022

A: The summary sheet shows only income, expenditure and the carry forward figures from each account held within the City. If anyone wishes to see details of any of the City Accounts a breakdown can be provided by the City Treasurer.

B: A list of equipment/assets is available which has been used to calculate an accurate insurance figure.

Note 1: At this point I have been unsuccessful in obtaining a set of accounts for the District Shooting Club. The Club has decided to fold but there have been very few transactions due to restrictions on meeting due to COVID19. This will be resolved in 2022/23

Note 2: Pegasus Explorers are now operating their own accounts and have separated their finances from 23<sup>rd</sup> Group. A new Explorer Group (Daring) has been formed.

Note 3: The District has purchased a new minibus at a cost of £37,288.00 providing a much better facility for the use of the District and also to raise funds by rental to outside groups. The District Reserves figures have been adjusted to allow for this abnormal expenditure.

Note 4: Some additional works have been required to the Electrical system at the Hilsea Scout Centre with £1,000 already spent and an estimated £1,976.00 still needed to complete the work.

Note 5: The District is proposing a District Camp in summer 2022 to give our young people an opportunity to join together in an active weekend after the restrictions of the COVID19 pandemic. Funds of £ 3,200 have been set aside to support this venture.

Note 6: The District have supported the foundation of a new Group, 33<sup>rd</sup> Portsmouth. Financial support was agreed until the end of December 2021 with transactions going through the main District bank account until such time as a new Executive Committee and Treasurer are appointed and a new bank account opened. This will be resolved by the end of 2022 and therefore adjustments have been made to these accounts to reflect that this will not be part of the Income and Expenditure of the District going forward.

**City of Portsmouth Scout Council**  
**Statement of all Accounts as of 31 March 2022**

Balance b/fwd as of 01 April 2021	£86,258.72
Excess of Expenditure over Income	<u>£ -9,098.81</u>

Balance c/fwd as of 31 March 2022	£77,159.91
-----------------------------------	------------

This is made up of:

Current Account (Lloyds)	£22,443.20
Membership Fee Account (Lloyds)	£1,743.50
Minibus Fund Account (Nat West)	£52,973.21
CAF 60 Day Notice Account (A/C Closed)	£ 0.00
Petty Cash Held	<u>£ 4.12</u>
	£77,159.91

<b>Restricted Funds</b> (E.g., Funds held in a notice account)	£ 0.00
---	--------

**Designated Funds**  
(Funds which have been allocated to various projects)

Balance of Electrical Works at Hilsea (see note 4)	£ 1,976.00
District Camp Proposal 2022 (see note 5)	£ 3,200.00
Funds Held on behalf of 33 <sup>rd</sup> Portsmouth Group (see note 6)	<u>£ 2,926.33</u>
	£ 8,102.33

Therefore, if allocated funds are all spent this will leave the following sum available:

Total Funds held 31 March 2022	£ 77,159.91
Less funds allocated	<u>£ 8,102.33</u>
	<b>£69,057.58</b>

## City of Portsmouth Scout Council

	Opening Balance	Income	Expenditure	Closing Balance
	01/04/2021	2021/22	2021/22	31/03/2022
City of Portsmouth Scout Council - Current A/C	£31,998.89	£62,294.02	£71,849.71	£22,443.20
City of Portsmouth Scout Council - Membership A/C	£1,452.60	£52,063.50	£51,772.60	£1,743.50
Nat West	£12,807.23	£40,165.98	£0.00	£52,973.21
CAF 60 Day Notice Account	£40,000.00	£165.98	£40,165.98	£0.00
	£86,258.72	£154,689.48	£163,788.29	£77,159.91
<b>TRFS BETWEEN DISTRICT ACCOUNTS</b>		<b>£48,038.08</b>	<b>£48,038.08</b>	
<b>FUNDS RECEIVED IN ERROR/REPAID</b>		<b>£2,955.00</b>	<b>£2,955.00</b>	
		£103,696.4	£112,795.2	
SUB TOTAL	£86,258.72	0	1	£77,159.91
City Activity Account	£10,298.71	£10,939.43	£8,083.92	£13,154.22
Portsmouth Scout Archery Club	£368.38	£155.00	£0.00	£523.38
Portsmouth Scout Shooting Club (see note 1)	£455.38	£0.00	£0.00	£455.38
Scout Active Support	£1,208.53	£412.00	£1,250.60	£369.93
Hilsea Scout Shop	-£108.84	£9,681.74	£8,341.81	£1,231.09
Hilsea Badge Account	£161.90	£4,832.74	£4,260.04	£734.60
<b>Explorers</b>				
Endeavour	£24.18	£1,372.00	£1,047.31	£348.87
Daring (see note 2)	£0.00	£170.00	£91.00	£79.00
Ocean	£1,641.79	£3,085.00	£3,154.28	£1,572.51
Pegasus (see note 2)	£0.09	£1,759.40	£1,267.20	£492.29
Andromeda	£114.00	£455.00	£442.00	£127.00
Viking	£388.93	£870.29	£735.32	£523.90
Warrior	£1,474.45	£2,377.00	£2,735.35	£1,116.10
<b>TRFS BETWEEN THE ABOVE ACCOUNTS</b>		<b>£3,638.25</b>	<b>£3,638.25</b>	
		£136,167.7	£140,565.7	
TOTAL	£102,286.22	5	9	£97,888.18
<b>LESS FUNDS RELATING TO 33RD PORTSMOUTH SCOUTS</b>		<b>£4,975.00</b>	<b>£2,048.67</b>	
<b>ACTUAL INCOME/EXPENDITURE</b>		<b>£131,192.7</b>	<b>£138,517.1</b>	
		<b>5</b>	<b>2</b>	

	Opening Stock	Closing Stock
Hilsea Badge Account	£4,025.10	£4,190.98
Hilsea Scout Shop	£4,283.66	£4,412.36
TOTAL	£8,308.76	£8,603.34

## City of Portsmouth Scout Council

### Trustees' Annual Report For the year ended 31 March 2022

Major Activities and Achievements in the Year.

Please see attached Joint Report from City Commissioner and Chairman.

The District's policy on reserves is to hold an amount equivalent to three months' expenditure to enable it to always be in a position to fund the general operations of the City of Portsmouth Scout District.

At the end of the year, income reserves are calculated as £ 6,560.00.

This being the total expenditure of the City for this year	£112,795.21	
Less Membership Fees paid for 2022	£ 47,217.50	
Less Cost of New District Minibus (see note 3)	£ 37,288.00	
Less Expenditure relating to 33 <sup>rd</sup> Portsmouth Group (see note 6)	<u>£ 2,048.67</u>	
	£ 26,241.04	Divided by 4

The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and established systems to mitigate them.

The District is a trust established under the rules that are common to all Districts.

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

The Accounts have been drawn up under the Receipts and Payments basis.

Approved by the Trustees on 14 November 2022 and signed on their behalf by:

Andy Jacobs (Chair) .....

## **Independent Examiner's Report to the Trustees of the**

### **City of Portsmouth Scout Council**

I report on the accounts of the District for the year ended 31 March 2022. These are set out on the page entitled "City of Portsmouth Scout Council Statement of Accounts"

**Respective responsibilities of trustees and examiner**

The District’s Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts (under Section 43 (a) of the 1993 Act)
- b) Follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43 (7) (b) of the 1993 Act) and
- c) 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 Commissioners. An examination includes a review of the accounting records kept by the District 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 I do not express an audit opinion on the view given by the accounts.

**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
  - a) to keep accounting records in accordance with Section 41 of the 1993 Act and
  - b) to prepare accounts with accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name .....Nicola Midgley.....

Qualifications .....CTA, ATT, TEP.....

Address .....12 Ascot Road, Baffins, Portsmouth PO3 6EY.....

.....

Date .....3 November 2022.....

**CITY OF PORTSMOUTH SCOUT COUNCIL**

England & Wales - Charity number 1107404

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# Accounts

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# **City of Portsmouth Scout Council**

## **Report and Accounts For the year ended 31 March 2021**

### **Trustees: Ex Officio Appointed**

<b>District Commissioner</b>	<b>Kieron Bland</b>
<b>Chairman</b>	<b>Andy Jacobs</b>
<b>Secretary</b>	<b>Position Vacant</b>
<b>Treasurer</b>	<b>Laura Shearwood</b>

### **Trustees: Elected**

**Gail Adams**  
**David Stemp**  
**Dan Hickin**

### **Trustees: Nominated**

**Ron Jacobs**  
**Philip Jones**

### **Bankers**

**Lloyds Bank Plc**

**Scout Association Registered Number**  
**12037**

**Charity Registration Number**  
**1107404**

### **Contact Details (Treasurer)**

**Laura Shearwood**

**54 St Chads Avenue**  
**North End**  
**Portsmouth**  
**PO2 0SD**

**Telephone 02392 697626**

**Email**

**[laura.shearwood@ntlworld.com](mailto:laura.shearwood@ntlworld.com)**

## City of Portsmouth Scout Council

**Balance brought forward 31 March 2020** **£64,759.90**

<b>INCOME</b>	Hilsea Scout Centre Regular Hires	£9,812.00
	Hilsea Scout Centre Other Hires	£200.00
	Gibson Centre Regular Hires	£838.50
	Gibson Centre Other Hires	£165.00
	Membership Fees	£22,368.50
	Interest	£137.55
	Other (see note 1)	£41,600.43
		<b>£75,121.98</b>

<b>EXPENDITURE</b>	Hilsea Rates	-£79.40
	Hilsea Rent	£1,500.00
	Hilsea Water	£16.58
	Hilsea Wastewater	£141.00
	Hilsea Gas	£1,357.93
	Hilsea Electricity	£574.26
	Hilsea Repairs & Maintenance	£455.29
	Hilsea Cleaning Supplies	£0.00
	Gibson Centre Rates	-£85.68
	Gibson Centre Service Charge	£3,138.00
	Gibson Centre Cleaning Supplies	£33.98
	Other Expenditure (see note 2)	£6,873.03
	Storage Units	£300.00
	Insurance	£704.07
	Fire Alarm/Extinguisher Servicing	£123.30
	Minibus Running Costs	£995.72
	Mobile Phone	£186.56
	Stationery	£152.94
	Internet Hosting	£110.66
	Trfs to Other District Accounts	£885.15
	62nd Portsmouth (see note 3)	£508.28
	Recruitment	£723.96
	Membership Fees	£34,213.40
	COVID19 Costs	£794.13
		<b>£53,623.16</b>

**Balance Carried Forward 31 March 2021** **£86,258.72**

**Current Account Bank Reconciliation Statement @ 31 March 2021**

Balance of Lloyds - Current Account	£31,994.77
Balance of Lloyds - Membership Fee Account	£1,452.60
Balance of NatWest - Minibus Fund Account	£12,807.23
Balance of CAF 60 Day Notice Account	£40,000.00

**TOTAL** **£86,254.60**

Plus Petty Cash Held £4.12

**£86,258.72**

# City of Portsmouth Scout Council

## Notes to the Accounts

For the year ended 31 March 2021

A: The summary sheet shows only income, expenditure and the carry forward figures from each account held within the City. If anyone wishes to see details of any of the City Accounts a breakdown can be provided by the City Treasurer.

B: List of equipment/assets included which has been used to calculate an accurate insurance figure.

Note 1: The District has suffered from a loss of income this year from rental of premises, scout shop and badge sales reduced and inability to rent out the District Minibus due to Covid19 but this has been compensated for by the receipt of Government Grants totalling around £40,000. This has also enabled us to support Groups in the District in paying their Membership Fees to National and County. The District did not charge a fee this year, as Groups were unable to meet, instead making a contribution of £15 per member towards the fees at a cost of around £11,000.

Note 2: Funds have allowed for a significant amount of expenditure outside of the normal budgets which is shown in the "Other" section of the accounts. This has enabled us to purchase some additional equipment for the use of the young people in the District in future. Examples are: Kayaks - £1,000, Disc Golf - £782, Circus Activity Kit - £120. The District has also purchased a new Trailer for £1,100 and improved the security at the District store following last year's break-in by installing new locks and lights - £150. We have made improvements to Hilsea Scout Centre with the installation of new blinds - £756 and a Gas Cage has been fitted to the exterior of the building - £850. The District invested in a window display in Southsea to promote Scouting in the area - £720 and supported the pilot for Early Years - £290.

Note 3: It was agreed that, in the absence of an Exec at 62<sup>nd</sup>, the District would take on the finances of the Group until such time as an Exec is in place.

Note 4: As there is no longer a requirement for a separate Cub Account in the District the funds have been transferred to the Activities account and will be used for future Cub Activities. The account name has been changed and will be used by Endeavour E.S.U. from 21/22.

Note 5: Accounts have not been provided by the Activities Manager (Ann Humpleby) for this tax year so estimated accounts have been prepared using information available to the District Treasurer and confirmed by Phil Jones (ADC Events and Projects), who are signatories on the Activities Account and have access to Online banking transactions. This situation will be resolved in the coming tax year.

Note 6: As there is no longer a requirement for a separate Explorer Account in the District and the majority of the funds held related to Duke of Edinburgh Activities the balance has been transferred to the Activities Account. The Explorer Account is now closed.

Note 7: The accounts for Pegasus Explorers are incorporated into the accounts for 23<sup>rd</sup> Portsmouth. A new account had been opened to enable them to be shown separately for this tax year but this did not progress due to Covid restrictions. This should be progressed in 2021/22.

Note 8: The District plans to purchase a new minibus in the next tax year as the existing minibus is nearing the end of its useful life. The funds held in the CAF 60 Day Notice Account have been Restricted for this purpose and notice has been given to withdraw the funds. At the end of this tax year the long-term situation with Covid 19 were still unknown and the decision was made to ringfence the Government Grants until such time as the future became clearer.

## City of Portsmouth Scout Council Statement of all Accounts as at 31 March 2021

Balance b/fwd as at 1 April 2020	£64,759.90
Excess of Income over Expenditure	<u>£21,498.82</u>

Balance c/fwd as at 31 March 2020	£86,258.72
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This is made up of:

Current Account (Lloyds)	£31,994.77
Membership Fee Account (Lloyds)	£ 1,452.60
Minibus Fund Account (Nat West)	£12,807.23
CAF 60 Day Notice Account	£40,000.00
Petty Cash Held	<u>£ 4.12</u>

£86,258.72

<b>Restricted Funds (see note 8)</b> (Money held in a notice account)	£40,000.00
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<b>Designated Funds (see note 8)</b> (Money which has been allocated to various projects)	
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Young Leaders Scheme	£ 100.00
Minibus Fund	£12,807.23
Explorer Funds	£ 252.43
COVID19 Membership Fee Scheme	£ 3,200.10
COVID19 Fund	<u>£24,727.73</u>

£81,087.49

Therefore if allocated funds are all spent this will leave the following sum available:

Total Funds held 31 March 2021	£86,258.72
Less funds allocated	<u>£81,087.49</u>

**£ 5,171.23**

# City of Portsmouth Scout Council

	Opening Balance 01/04/2020	Income 2020/21	Expenditure 2020/21	Closing Balance 31/03/2021
City of Portsmouth Scout Council - Current A/C	£37,031.60	£52,615.93	£57,648.64	£31,998.89
City of Portsmouth Scout Council - Membership	£9,923.95	£25,742.05	£34,213.40	£1,452.60
Minibus Fund Account - Nat West	£657.18	£12,150.05	£0.00	£12,807.23
CAF 60 Day Notice Account	£17,147.17	£22,852.83	£0.00	£40,000.00

## TRFS BETWEEN THE ABOVE ACCOUNTS

**£38,238.88**      **£38,238.88**

SUB TOTAL      £64,759.90      £75,121.98      £53,623.16      £86,258.72

City of Portsmouth Cub Scouts (see note 4)	£1,893.24	£50.00	£1,942.24	£1.00
City Activity Account (see note 5)	£7,751.78	£2,827.39	£280.46	£10,298.71
Portsmouth Scout Archery Club	£362.07	£10.00	£3.69	£368.38
Portsmouth Scout Shooting Club	£723.78	£0.00	£268.40	£455.38
Scout Active Support	£896.23	£390.00	£77.70	£1,208.53
Hilsea Scout Shop	£247.64	£579.70	£936.18	<b>-£108.84</b>
Hilsea Badge Account	£525.28	£1,621.49	£1,984.87	£161.90
<b>Explorers</b>				
Endeavour	£365.89	£105.00	£446.71	£24.18
Explorers (see note 6)	£623.43	£0.00	£623.43	£0.00
Ocean	£2,738.34	£530.00	£1,626.55	£1,641.79
Pegasus (see note 7)				
Andromeda	£507.00	£53.00	£446.00	£114.00
Vikings	£193.97	£600.00	£405.04	£388.93
Warrior	£1,328.08	£2,617.57	£2,471.20	£1,474.45

## TRFS BETWEEN THE ABOVE ACCOUNTS

**£3,450.82**      **£3,450.82**

TOTAL      £82,916.63      £81,055.31      £61,684.81      £102,287.13

### Opening Stock

### Closing Stock

Hilsea Badge Account	£3,401.27	£4,025.10
Hilsea Scout Shop	£3,996.03	£4,283.66
TOTAL	£7,397.30	£8,308.76

# City of Portsmouth Scout Council

## Trustees' Annual Report For the year ended 31 March 2021

Major Activities and Achievements in the Year.

Please see attached Joint Report from City Commissioner and Chairman.

The District's policy on reserves is to hold an amount equivalent to three months' expenditure to enable it to always be in a position to fund the general operations of the City of Portsmouth Scout District.

At the end of the year, income reserves are calculated as £4,852.

This being the total expenditure of the City for this year less the Membership Fees paid for 2021, ( $£53,623.16 - £34,213.40 = £19,409.76$ ) divided by 4.

The Trustees have identified the major risks to which they believe the District is exposed. They have reviewed these and established systems to mitigate them.

The District is a trust established under the rules that are common to all Districts.

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

The Accounts have been drawn up under the Receipts and Payments basis.

Approved by the Trustees on 16 September 2021 and signed on their behalf by:

Andy Jacobs (Chairman) .....



**City of Portsmouth Scouts**  
**Examiners Observations – 16<sup>th</sup> August 2021**

- 1) Notes 1, 2 & 3 need to be added. Note 1 should not only list grants received but describe the year as a Covid year and what this meant financially i.e. income not received for mini-bus hire, scout shop, badge sales and hires reduced. Plus, why membership fees were down from £43K in 2020 to £22K in 2021.
  
- 2) The reserves required are stated as £4,852. What are the £40,000 Restricted Funds to be used for? There should be a reason why funds are restricted (ie given for a specific reason).  
Designated Funds: If Covid Grants funds are designated – what does this mean – they should only be designated if they have been earmarked for specific use. So what is the Covid Funds project?
  
- 3) Expenditure could show utility cost as a total for each premise, thus showing easily what each Centres costs are compared to each other and does this relate to a profit or loss on each individually?
  
- 4) Recommendations: Trustees should have at least a medium-term plan for expenditure. Treasurer states mini-bus is to be replaced in the short-term. How much could this be and what other plans are in place for expenditure? With £86K held, this plan would possibly allow (after reserve figure, mini-bus and other purchases planned) excess funds to be invested longer-term for greater return. Trustees could also then discuss risk of investing longer-term into stock linked fund for part of funds held?
  
- 5) The Treasurer should be commended for her very accurate accounting processes which are well organised and has made my job as examiner a pleasure to undertake.

JH 16.08.21

# Independent Examiner's Report to the Trustees of the

## City of Portsmouth Scout Council

I report on the accounts of the District for the year ended 31 March ~~2017~~ <sup>2021</sup>. These are set out on the page entitled "City of Portsmouth Scout Council Statement of Accounts"

### Respective responsibilities of trustees and examiner

The District's Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts (under Section 43 (a) of the 1993 Act)
- b) Follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43 (7) (b) of the 1993 Act) and
- c) 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 Commissioners. An examination includes a review of the accounting records kept by the District 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 I do not express an audit opinion on the view given by the accounts.

### 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
  - a) to keep accounting records in accordance with Section 41 of the 1993 Act and
  - b) to prepare accounts with accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name  .....

Qualifications Mr. Joseph Harbait - Honorary Examiner .....

Address La Upendo Road .....

Roslandia Castle, P.O. 6BT.

Date 16.08.21 .....

