

City of Portsmouth Scout Council

Report and Accounts For the year ended 31 March 2021

Trustees: Ex Officio Appointed

**District Commissioner
Chairman
Secretary
Treasurer**

**Kieron Bland
Andy Jacobs
Position Vacant
Laura Shearwood**

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

City of Portsmouth Scout Council

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

INCOME		
	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
		£75,121.98

EXPENDITURE	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
		£53,623.16

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 62nd, 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 23rd 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

Restricted Funds (see note 8)	£40,000.00
(Money held in a notice account)	

Designated Funds (see note 8)
(Money which has been allocated to various projects)

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

UNTS		£38,238.88	£38,238.88
SUB TOTAL	£64,759.90	£75,121.98	£53,623.16

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	-£108.84
Hilsea Badge Account	£525.28	£1,621.49	£1,984.87	£161.90

Explorers

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

S		£3,450.82	£3,450.82
TOTAL	£82,916.63	£81,055.31	£61,684.81

	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 – 16th 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~~²⁰²¹. 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 Mr Joseph Harbair

Qualifications

Mr Joseph Harbair - Honorary Examiner

Address 1a Upburdo Road,

Rowlands Castle, PO9 6BT.

Date 16.08.21.

