

# **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>
	<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 2022/23

## Hilsea Scout Centre

Regular Hires	£20,621.75	
Other Hires	£1,980.00	
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	£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	
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	£3,970.50	£3,970.50

<b>Membership Fees</b>		£57,887.50
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<b>Minibus Hire</b>		£1,237.78
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<b>MIDAS</b>		£70.00
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<b>Badge Sales</b>		£500.00
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<b>Shop Sales</b>		£1,600.00
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<b>33rd Receipts</b>		£2,999.00
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## Miscellaneous

Gas Refund	£32.99	
Scrap Metal	£53.45	
OSM (2nd)	£40.00	
\	£42.00	
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	£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
	<u><u>£18,408.61</u></u>	
	<b>TOTAL EXPENDITURE</b>	<b>£89,395.06</b>

# City of Portsmouth Scout Council

Balance brought forward 31  
March 2022

**£77,159.91**

## INCOME

£94,511.47

## EXPENDITURE

£89,395.06

Balance Carried Forward 31  
March 2023

**£82,276.32**

## 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

**£82,276.32**

## 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

### 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.....