

City of Portsmouth Scout Council

Report and Accounts For the year ended 31 March 2024

Trustees: Ex Officio Appointed

District Commissioner	Kieron Bland
Chair	Andy Jacobs
Secretary	Matt Billett
Treasurer	Laura Shearwood

Trustees: Elected	Gail Adams
	David Stemp
	Dan Hickin

Trustees: Nominated	Ron Jacobs
	Neil Piggott

Bankers	Lloyds Bank Plc
----------------	------------------------

Scout Association Registered Number	12037
--	--------------

Charity Registration Number	1107404
------------------------------------	----------------

Contact Details	Laura Shearwood (Treasurer)
	54 St Chads Avenue
	North End
	Portsmouth
	PO2 0SD
	Telephone 02392 697626
	Email: laura.shearwood@icloud.com

City of Portsmouth Scout Council Income 2023/24

Hilsea Scout Centre

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

62nd Hall Hire

£820.00

Gibson Centre

Regular Hires	£3,620.85	
Other Hires	<u>£710.00</u>	
	£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	
	<u>£10,313.77</u>	
	£10,313.77	£10,313.77

TOTAL INCOME

£98,996.97

City of Portsmouth Scout Council Expenditure 2023/24

Hilsea Scout Centre	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	<u>£33.82</u>	
		<u>£10,365.17</u>	£10,365.17
Gibson Centre	Rates	£91.74	
	Service Charge	£2,353.50	
	Cleaning Supplies	<u>£112.44</u>	
		<u>£2,557.68</u>	£2,557.68
62nd	Rates	£51.20	
	Rent	£668.75	
	Water	£232.39	
	Electricity	<u>£1,369.21</u>	
		<u>£2,321.55</u>	£2,321.55
Insurance			£1,336.12
Fire Alarm/Extinguisher Servicing			£171.36
Minibus			£1,670.97
Internet			£390.46
MIDAS			£1,016.60
Training			£1,042.50
Membership Fees. (See Note 10)			£56,375.00
Miscellaneous (See Note 3)			
	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

**TOTAL
EXPENDITURE**

£103,898.02

City of Portsmouth Scout Council

Balance brought forward 31 March 2023	<u>£82,276.32</u>
--	--------------------------

INCOME

£98,996.97

EXPENDITURE

£103,898.02

Balance Carried Forward 31 March 2024

£77,375.27

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>
TOTAL	£77,375.27
Plus Petty Cash Held	£0.00

£77,375.27

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
TRFS BETWEEN DISTRICT ACCOUNTS		£42,566.00	£42,566.00	
SUB TOTAL	£82,276.32	£56,430.97	£61,332.02	£77,375.27
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
Explorers				
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
TRFS BETWEEN THE ABOVE ACCOUNTS		£1,730.53	£1,730.53	
TOTAL	£99,174.11	£98,763.28	£96,456.09	£101,481.30
LESS FUNDS RELATING TO 33RD PORTSMOUTH SCOUTS (See Note 8)		£520.00	£520.00	

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
TOTAL	£8,474.93	£8,295.70

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 64th Scout Group with a Grant of £2,000 and a loan of £2,000. £300.00 was provided to Sarah Bostock of 23rd Scout Group for an International Trip and £100.00 Set Up Grant to 73rd 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 33rd 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 22nd Scout Group (who had requested assistance with their fees), 54th 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 31st 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
-----------------------------------	------------

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

Restricted Funds	£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 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.

NameNicola Midgley.....

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

Address12 Ascot Road, Baffins, PO3 6EY.....

.....

Date01/11/2024.....