



Worcester Scouts District Council  
Financial Statements  
And Treasurers Report  
For the Year Ending 31 March 2023  
Registered Charity No. 524644

## Summary

Income was higher than previous year as membership across Worcester District increased from 1059 members in 2022 to 1213 members in 2023. The total capitation income was £69,922.40 in 2023 compared to £67,220.40 in 2022. Our operational budget was therefore £12130 in 2022/23.

During the year we focused on combining all bank and savings accounts into the core CAF account to enable more transparency in District assets and reserves. Our opening bank balance was reported at £80343.31 at the beginning of the financial year, closing at £73752.21, of which £11206.29 is reserved for the maintenance and repairs of The Den.

## Income

District subscriptions remained at £10 per young member per year.

## Expenditure

We continue to manage finances carefully so that we maximise the benefit that we achieve our expenditure for the benefit of the District of Worcester Scouts. As a volunteer led organisation, our costs on staffing are minimal. However, in this financial year we invested in 2 part time members of staff for specific purposes. £5000 was invested in a Growth and Development officer to enable us to grow volunteers, open sections, and groups, and to recover from the impact of the pandemic. This has been a good investment in this financial year as we laid the foundations for growth in the current year and the year ahead. We also invested in administrative support to create communication channels, create a unified social media strategy, create a newsletter, organise email addresses, create a website and introduce workforce and project tracking tools. This totalled £2437 in staffing costs over the year.

A large investment was made with an accounting audit of £1800 to enable us to combine our accounts and ensure all monies were accounted for in one accounting system and banking system. This not only gives us more tools to manage the accounts robustly, it saves hours of Volunteers time in managing District finances.

We also invested in new and existing leader skills development and training as part of the post pandemic recovery and growth urgency.

## Conclusion.

The district invested in alignment, organisation and growth in 2022/3 to ensure a solid foundation for the future of the District in the future.

Lucy Barkas

Acting Treasurer

# Profit and Loss

## Worcester District Scout Council For the year ended 31 March 2023

	2023	2022
<b>Turnover</b>		
Capitation total	69,822.40	-
County Subscriptions	-	14,141.50
District Subscriptions	-	11,892.90
National Subscriptions	-	41,773.50
Subscriptions Rebate	-	(587.50)
<b>Total Turnover</b>	<b>69,822.40</b>	<b>67,220.40</b>
<b>Cost of Sales</b>		
Beavers costs	189.25	-
Capitation Fees - County	57,981.40	12,708.00
Capitation Fees - National	-	37,065.00
Capitation Fees - Rebate	-	(529.50)
District Beaver Events	116.51	-
District Carol Service	160.00	-
District Cubs - expenditure	949.70	-
District Scouts Costs	1,054.59	30.00
Duke of Edinburgh	255.15	-
Explorer Activities	565.37	755.11
Explorer District Camp	717.00	(114.19)
Explorers direct costs	47.11	-
firebrand costs	187.16	-
Network costs	837.22	(2,239.83)
Other Direct Costs	-	98.00
Squirrels costs	20.00	-
St Georges Day Parade Costs	789.00	-
<b>Total Cost of Sales</b>	<b>63,869.46</b>	<b>47,772.59</b>
<b>Gross Profit</b>	<b>5,952.94</b>	<b>19,447.81</b>
<b>Administrative Costs</b>		
Accounting Software Costs	816.24	429.12
AGM Costs	-	17.02
Audit Fees	1,800.00	-
Bank Charges	72.00	96.00
Container Ground Rent	144.00	144.00
Cost of growth and new groups	5,211.92	-
District Chairman's Expenses	-	240.00
District Commissioner's Expenses	250.96	-
District Officer's Expenses	15.52	-
District Treasurer's Expenses	27.26	-
Donations Made	-	17.99
Equipment Purchases	480.19	180.00

	2023	2022
Financial Support Grants	1,600.00	2,300.00
First Response Course	1,436.00	1,764.00
growth - 12th set up	750.54	-
Hire of Premises Costs	577.90	30.80
Insurance	1,349.42	1,107.63
Internet charges	-	55.99
Leader Training	310.59	-
Licence & Permit Costs	388.74	573.82
OSM Transaction Fees	161.74	-
Postage	22.83	-
SAS Grant	-	(216.00)
Secretarial Support	2,917.50	-
The Den	80.00	-
travel expenses	40.00	-
Uniform Supplies	255.50	441.20
Website costs	419.88	-
<b>Total Administrative Costs</b>	<b>19,128.73</b>	<b>7,181.57</b>
<b>Operating Profit</b>	<b>(13,175.79)</b>	<b>12,266.24</b>
<b>Other Income</b>		
Bank Interest	87.11	5.24
Beavers payments	243.00	-
Cubs Events and activities	3,368.10	-
District explorers payments	1,617.36	-
Duke of Edinburgh income	252.00	-
First Aid Training Courses income	510.00	885.00
Interest received	1.48	-
network income	2,213.59	653.28
scouts payments	595.00	-
<b>Total Other Income</b>	<b>8,887.64</b>	<b>1,543.52</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>(4,288.15)</b>	<b>13,809.76</b>
<b>Profit after Taxation</b>	<b>(4,288.15)</b>	<b>13,809.76</b>

## Notes of interest

£5000 investment was agreed to fund the growth and development officer plus an investment of £211 for recruitment activities including the District Guildhall Recruitment event.

£11,323.73 restricted fund for the DEN transferred to The Den Trustees.

# Balance Sheet

Worcester District Scout Council

As at 31 March 2023

	31 MAR 2023	31 MAR 2022
<b>Current Assets</b>		
Cash at bank and in hand		
CAF Current Account	62,567.82	38,798.04
NS&I Investment A/C	-	23,019.86
<b>Total Cash at bank and in hand</b>	<b>62,567.82</b>	<b>61,817.90</b>
Accounts Receivable	2,192.46	3,056.43
Accounts Receivable - Y/E cash accounting adjustment	-	(214.00)
Legacy Account	(5,264.60)	(5,264.60)
NS&I Bond	-	3,000.00
<b>Total Current Assets</b>	<b>59,495.68</b>	<b>62,399.73</b>
<b>Creditors: amounts falling due within one year</b>		
Accounts Payable	1,380.93	-
Historical Adjustment	44,522.37	44,522.37
NS&I Investment A/C	7.17	-
<b>Total Creditors: amounts falling due within one year</b>	<b>45,910.47</b>	<b>44,522.37</b>
<b>Net Current Assets (Liabilities)</b>	<b>13,585.21</b>	<b>17,873.36</b>
<b>Total Assets less Current Liabilities</b>	<b>13,585.21</b>	<b>17,873.36</b>
<b>Creditors: amounts falling due after more than one year</b>		
Pass Through Costs	630.27	630.27
<b>Total Creditors: amounts falling due after more than one year</b>	<b>630.27</b>	<b>630.27</b>
<b>Net Assets</b>	<b>12,954.94</b>	<b>17,243.09</b>
<b>Capital and Reserves</b>		
Current Year Earnings	(4,288.15)	13,809.76
Retained Earnings	17,243.09	3,433.33
<b>Total Capital and Reserves</b>	<b>12,954.94</b>	<b>17,243.09</b>

During 2022/23 we combined all income streams under one code of capitation.

All legacy, explorer and network accounts, plus NS&I accounts were merged with the core CAF account.

The legacy account was closed in 21/22 but shows as a debt in the balance sheet. This requires an accounting adjustment which will be rectified with the appointment of a new treasurer who is

qualified in finance and the accounting system xero.

The Den restricted fund have been removed to reflect the transfer to the Den Trustees.

Worcester District Scouts Council  
Financial Statements  
For the year ending 31<sup>st</sup> March 2023

Worcester District Scouts Council

Financial Statements

For the year ending 31<sup>st</sup> March 2023

Statement of the independent Reviewer

I have reviewed the financial statements and agree that they have been prepared in accordance with and accurately reflect the underlying accounting records presented to me.



ACMA Membership Numb 9286668

James Smith

Trustee Approval

These accounts were considered by the Trustees and approved on their behalf by  
Lucy Barkas

