

# Bristol South District

## Scout Council

### Annual Accounts and Trustees Report

for

1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017

This year our accounts have been prepared by members of the board of trustee's and audited by Russell Smith.

We have had issues with recruiting a new treasurer at the beginning of the year but have since recruited a treasurer who is now working along side members of board of trustees to create the accounts for the year.

Registered Charity Number 1091301

## Bristol South District Scout Council

### Trustees Report

For the period 1<sup>st</sup> April 2015 to the 31<sup>st</sup> March 2016

#### **Trustees      Ex Officio**

Andy Morris

Chair.

Scott Stowell

District Commissioner

Ella Assem Nicol

Treasurer

Cathy Scully

District Explorer Scout Commissioner

Sam Beard

District Network Scout Commissioner

Gemma Francis Scully

District Youth Commissioner

#### **Trustees      Nominated**

Nick Winter District Explorer Scout Commissioner  
Gary Garland Turner District Scouter  
Beth Haines Assistant Scout Leader 256<sup>th</sup> and Youth Member

**Trustees Elected**

Stephen Thomas Executive Committee Member  
Peter Knightley Executive Committee Member  
Tony Rees Executive Committee Member

**Charity's Principal address.**

David Milton  
31 Alexandra Road, Uplands, Bristol. BS13 7DF

**Bankers**

Nat West Bank	Lloyds Bank	Virgin Money	Scout
290 Wells Road	Kingswood	Unit 1	Association
Knowle	Bristol	Transom House	Gilwell Park
Bristol BS99 5AT	PO Box 1000	Victoria Street	Chingford
	BX1 1LT	Bristol. BS1 6AH	London E4 7QW
		(Now closed)	(Now closed)

**Other Advisors** The Scout Association

**Bristol South District Scouts web site** [www.bristolsouthscouts.org.uk](http://www.bristolsouthscouts.org.uk)  
**Bristol South District email address** [scott.stowell@avonscouts.org.uk](mailto:scott.stowell@avonscouts.org.uk)

District Registration Number with the Scout Association 16716  
Charity Registration Number 1091301

**Page 1**  
**Structure, Governance and Management**

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The District is a trust established under its rules, which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The District is managed by the District Executive Committee consisting of 12 members, of which 10 are the Charity Trustees of the Scout District, which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The District Executive Committee meets on average six times a year, and exists to support the District Scout Leader in meeting the responsibilities of the appointments and is responsible for:

The maintenance of District property  
The raising of funds and the administration of District finance  
The insurance of persons, property and equipment  
District public occasions  
Assisting in the recruitment of leaders and other adult support  
Appointing any sub committees that may be required  
Appointing District Administrators and Advisors other than those who are elected

## **Risk Management and Internal Control**

The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

### **Damage to the building, property and equipment.**

The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss, and in the event of temporary loss would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups, as a short term solution.

### **Injury to leaders, helpers, supporters and members.**

The District through the membership fees contributes to the Scout Associations national accident insurance policy, and also has additional cover in place. Risk Assessments are undertaken before all activities.

## **Page 2**

## **Risk Management and Internal Control (continued)**

### **Reduction or loss of volunteers.**

The District is totally reliant upon volunteers to run and administer the activities of the District. If there were a reduction in the number of volunteers to an unacceptable level in a particular section or as a whole, then there would have to be a contraction, consolidation or closure of the section.

## **Achievements and Performance**

The last year has been very successful for Bristol South as a whole with over 12% growth with both young people and adults growing in numbers, we are becoming more youth shaped with our new youth Commissioner Gemma and Beth who is our youth

representative on the board of trustee's and out appointments committee now having 2 under 25 year olds.

We have been working hard to support each group and their individual needs (Which is not an easy task!) some groups the support has not reached fully yet as there is only so much that a small team can do but we hope all that we have supported are now on strong foundations to achieve more in the future.

We have our new chairman Andy settling into the role as well as Ella in the treasurers role. The board of trustee's is now starting to function in a different way to what we have been used to where we are focused on the development of scouting but also ensuring that groups are supported not only with leadership but in governance also.

### **Plans for the coming year**

In the coming year we are planning to continue supporting groups by looking at the challenges they face but also challenging groups to ensure that their governance is all in place.

The recruitment of adults is never ending and we are still working on having a GSL in place in every group (We have filled 2 already but still 4 to go).

We are also working on bringing the district together more by planning large events – We have the district Jamboree, District leaders meeting and the Bristol South Gang show.

Its always important to us that we never stop developing, the next plan is already in place before the one before is finished.

## Objectives and Activities

The objectives of the District are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

## Public Benefit Statement

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

## Financial Review

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short.

The District has adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks and the Scout Association Investment Fund.

The District Executive regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District, and are produced for debate at every District Executive Meeting.

They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been drawn up on the receipts and payments basis and follow best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities"

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees by

Andy Morris, Chairman



Date 14-09-2017

Scott Stowell, District Commissioner



Date 14/9/17

# Independent Examiner's Report to the Trustees of the Bristol South District Scout Council For the Financial Year 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017

I report on the accounts of the Bristol South District Scout Council for the year ended 31<sup>st</sup> March 2017. Which comprise of the Statement of Financial Activities, the Balance Sheet and related notes. This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them, in an Independent Examiner's report, and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

## 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 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under Section 145 of the Charities Act);

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and to 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

The examination was conducted by myself using a sampling method accompanied by Scott Stowell who was able to provide the necessary information to support my queries.

Therefore, I am satisfied that the accounts examined are correct and once again my thanks go to the team for the effort made in trying to simplify this process.

However, I must stress the importance to all members of obtaining all receipts of expenditure for the group. In particular copies of the direct debit invoices from the utility companies were not available. Due to time constraints in trying to obtain these from the companies we were unable to verify these at the time.

Also, I was unable to verify the petty cash being held by a few of the members but Scott has assured me that he has been able to conduct a physical count of these and independently verified these amounts. Although these amounts are not material values to the accounts. Going forward I would prefer if the person responsible for the finances of the group was able to counter sign the balance of the petty cash amounts for each member holding money on behalf of the group.

## Independent Examiner

Russell Smith



Finance Manager

Date 07/09/2017

District Chair



Date 14/09/2017

District Treasurer



Date 14/09/2017



**Bristol South Scout District  
Summary of Receipts & Payments  
1st April 2016 to 31st March 2017**

**Income**

Membership from Groups	34,552.00
Badge purchases by groups	3,484.35
Investment Interest	311.30
Network Subs	165.00
County membership refund Knowle West	165.00
Scout Events/Activities	150.00
Explorer Events/Activities/Young Leaders Subs	1,854.60
St George's Day Collection	232.61
Windmill Hill New Group Grant & Donation	1,340.00
Eastwinds Rents Recieved	2,330.00
ADC float returned & Refund of DC expenses	225

**2016/17 Income**

**44,809.86**

**Expenditure**

Membership to County	39,331.00
Badge purchases	3,720.33
Film/video license	393.38
BSJ17 Expenses	1,186.00
District Den Insurance	214.62
Scout Events	241.00
Explorer expenses	1,020.08
Avon Jamboree Expenses	1,799.88
Grant to Windmill Hill	180.00
Eastwinds expenses	3,168.87
BOT/ADC/DC expenses	598.20
Scrapstore membership	30.10
AGM expenses	88.30
Helper Insurance	41.25
Church costs St.George's Day	200.00
Web hosting costs	45.00

**2016/17 Expenditure**

**52,258.01**

**2016/17**

**Expenditure over Income**

**7448.15**

**2016/17 Opening Balances**

Lloyds Bank Current Account	3,433.13
Natwest Current Account	21,226.81
Natwest Reserve Account	138.25
Scout Association Investment Account	102.69
Virgin Money Account	33,147.17
Cash floats held by DC & ADCs x 3	350.00



<b>Total Opening Balances</b>	<b>58,398.05</b>
Plus Income for the year	<b>44,809.86</b>
Total	<b>103,207.91</b>
Less Expenditure for the year	<b>52,258.01</b>
<b>Balance at close of year</b>	<b>50,949.90</b>

Represented by

Lloyds Bank Current Account	42,377.42
Natwest Current Account	0.00 (account closed)
Natwest Reserve Account	0.00 (account closed)
Scout Association Investment Account	0.00 (account closed)
Virgin Money Account	8,222.48
Cash floats held by DC & ADCs x 3	350.00
<b>Total Cash &amp; Bank end 2016/17</b>	<b>50,949.90</b>

**Closing 2016/17 notional fund allocation**

General 'day to day'	3,570.75
District Property (Den & Eastwinds)	446.51
Developing Groups Assistance	5,660.00
Land or Building Remediation	10,000.00
District Explorer	2,834.52
District Network	665.00
District Activities	7,423.12
General Unrestricted Reserves	20,000.00
Cash floats DC/ADC use	350.00
<b>Total of notional fund allocations</b>	<b>50,949.90</b>

**Summary District Accounts**

(not forming part of the main district/BOT accounts)

Name:	Blenheim ESU (until closure)	Spinnaker ESU	Supernova ESU
Opening Balance	69.68	1587	3319.5
Income	1,330.00	2024	2365
Expenditure	1,399.68	1332	3629.84
Closing Balance	0.00	2,279.00	2,054.66
	Eastwinds	Cubs (ADC)	BSJ2017
Opening Balance	1106.39	327.18	0.00
Income	1230	1433	1,802.00
Expenditure	546.59	1315.66	0.00
Closing Balance	1,789.80	444.52	1,802.00

On behalf of the Bristol South Scout District Board of Trustees

Andrew Morris  
District Chairman

*A. Morris*  
..... Date

*14-09-2017*

Ella Assem Nicol  
District Treasurer

*E. Assem Nicol*  
..... Date

*14/09/2017*

Scott Stowell  
District Commissioner

*S. Stowell*  
..... Date

*14/9/17*